

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – I**

<b>Statistics in Business (MCABR 1.1)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objective:</b> The objective of this course is to familiarize the students with the application of statistical technique in business decision making.			
<b>Learning Outcome:</b>			
<ol style="list-style-type: none"> <li>1. To get detailed understanding of various aspects of data collection and tabulation.</li> <li>2. To understand and learn application of measures of central tendency.</li> <li>3. To get acquainted with the practical application of time series and range.</li> <li>4. To get acquainted with the practical application of index number.</li> </ol>			
Unit	Content		
<b>I</b>	<p><b>Introduction:</b> Meaning, definition &amp; functions of statistics, scope, importance &amp; limitations of statistics.</p> <p><b>Collection of data, Classification &amp; Tabulation of data</b> Primary &amp; Secondary data, methods of collection of data &amp; sources of data. Meaning, objects, rules &amp; types of classification of data. Meaning &amp; objects of tabulation of data, difference between classification &amp; tabulation. Types of statistical series (construction &amp; conversion of series –Practical Problems).</p>		
<b>II</b>	<p><b>Measures of Central Tendency</b> Meaning, definition, functions &amp; characteristics, merits &amp; demerits of mean, median &amp; mode, standard deviation, quartiles, quartile deviation, Skewness. (Theory) Mean, median, mode, standard deviation, Standard Errors, quartiles, quartile deviation, Skewness (Practical Problems)</p>		
<b>III</b>	<p><b>Time Series:</b> Meaning of time series, characteristics &amp;, merits &amp; demerits of semi- average method &amp; moving average method in time series. (Theory) Semi-average method, moving average method (Practical Problems) <b>Range:</b> Meaning of range, characteristics &amp; Objectives (Theory), Calculation of range and its coefficient (Practical)</p>		
<b>IV</b>	<p><b>Index Number:</b> Introduction, meaning, definition, characteristics, uses of index numbers and types of index numbers, merits &amp; demerits (Theory) Laspeyre's Index Number, Paasche's Index Number, Bowley's Index Number &amp; Fisher's Ideal Index Number. (Practical Problems)</p>		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li>1. <b>Fundamentals of statistics</b>, D.V.Elhance &amp; VeenaElhance</li> <li>2. <b>Statistics</b>, V.K.Kapoor, S.Chand&amp;Sons</li> <li>3. <b>Statistics</b>, B.Gupta, Sahitya Bhavan, Agra</li> <li>4. <b>Statistics Methods</b>, S.P.Gupta, S.Chand&amp;Sons</li> <li>5. <b>Fundamental of Statistics</b>, S.C.Gupta, HimalayaPublishingHouse</li> <li>6. <b>Business Statistics</b>, Dr. Iyappan M., Dr.Nanje Gowda, Dr. Rajeshwari M.</li> </ol>			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – I**

<b>Commercial Law (MCABR 1.2)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objective:</b> To provide a brief idea of Indian Commercial (mercantile) Laws			
<b>Learning Outcome:</b> After learning this subject, students will be able to: <ol style="list-style-type: none"> <li>1. Understanding of basic laws that govern business dealings.</li> <li>2. Apply basic legal knowledge to business transactions.</li> <li>3. Communicate effectively using standard business and legal terminology.</li> <li>4. Understanding of basic banking laws.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Contract of Indemnity</b> – Definition, Rights of indemnity holder <b>Contract of Guarantee</b> – Definition, Difference between contract of indemnity and Guarantee, Rights of surety, Extent of Surety’s liability <b>Contract of Bailment</b> – Definition, Kinds, Duties of Bailor and Bailee, Rights of Finder of goods as Bailee, Liability towards true owner <b>Contract of Pledge</b> – Definition, Comparison with Bailment, Rights and duties of Pawnor and Pawnee		
<b>II</b>	<b>Right to Information Act 2005:</b> Scope of the Act, definition of information, definition of public authority, definition of right to information, Salient features of the Act, maintenance and publication of records, exemptions, procedure to file an inquiry under RTI Act, Benefits of Right to Information Act.		
<b>III</b>	<b>INFORMATION TECHNOLOGY ACT, 2000:</b> Scope of the Act; objectives, Meaning of Digital Signature, Electronic Governance-legal recognition of electronic records and electronic signatures, Retention of electronic records. Penalties, Offences under IT Act, Punishment for cyber terrorism, Advantages of the Information Technology Act, Due diligence by an intermediary as per new IT rules 2021		
<b>IV</b>	<b>BANKING LAW:</b> Indian Banking Structure; Commercial banks, Functions of commercial banks; Effects of nationalization of commercial banks, RBI- Constitution, Management and Functions; Definition of banker and customer; Duties of a Banker; Relationship between banker and customer; rights of bankers, obligations of bankers Banking Regulation Act, 1949- Nature of the Act; Forms of business in which banking companies may engage; Reserve Fund; Cash reserve; Powers of RBI to give directions		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li>1. <b>Business Laws</b>, Sultan Chand &amp; Sons, New Delhi.</li> <li>2. <b>RTI ACT, 2005</b>, Dr Jyoti Rattan, Deccan law House</li> <li>3. <b>I.T. Rules with Information Technology Act, 2000</b>, Taxmann Publication Pvt. Ltd. New Delhi.</li> <li>4. <b>Law of Information Technology</b>, Paintall D, Taxmann Publication Pvt. Ltd. New Delhi.</li> <li>5. <b>Banking Law &amp; Practice</b>, E. Gordon, K.Natarajan.</li> </ol>			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – I**

<b>Business &amp; Economic Environment (MCABR 1.3)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objectives:</b>			
<ol style="list-style-type: none"> <li>1. To understand the impact of the economic environment on business.</li> <li>2. To understand the importance of economic factors in business.</li> <li>3. To understand the impact of the environment on business.</li> <li>4. To understand the economic environment at national level and global level.</li> </ol>			
<b>Learning outcome:</b> After learning this subject, students would be able understand:			
<ol style="list-style-type: none"> <li>1. The learner would know the structure of business, role of government and GEE.</li> <li>2. The learner would have the clear idea of economics and its impact.</li> <li>3. The learner would understand the environment and business and its role on economy.</li> <li>4. The learner would know the need of LPG in India.</li> </ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Business:</b> Meaning, Characteristics, Importance, Merits and Demerits; Commerce – Factors and its Importance; Difference between Profession and Business; Role of Government in Growth of Business. Impact of Business on Economy. <b>Global Economic Environment:</b> Significance, Functions, area of Operation, Role and Impact.		
<b>II</b>	<b>Economic Factor:</b> Unemployment/employment – Problems and Remedies; Population – Problems and Solution, Income – Sources and Utilization of Income, Savings; Consumer Confidence Level – Impact of Inflation and Deflation on Consumer Behaviour; Role of Government in Economic Development.		
<b>III</b>	<b>Environment:</b> Meaning and Importance; Factors of Environment – Policy, Political Condition, Economic Strategies, Demographic Factor, culture and climate, legal environment		
<b>IV</b>	<b>LPG Policy:</b> Introduction, need for the policy (Economic scenario in 1991). <b>Liberalization:</b> Meaning, significance, advantages, limitations. <b>Privatization:</b> Meaning, significance, advantages, limitations, obstacles in privatization. <b>Globalization:</b> Meaning, significance, advantages, issues in globalization, limitations.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li>1. <b>Economics Environment of Business</b>, Mishra and Puri, Himalaya Publishing House, New Delhi, 11ed</li> <li>2. <b>Business Economics</b>, Rob Dransfield, Routledge Taylor and Francis Group, 2014</li> <li>1. <b>Business Policy and Administration</b>, Acharya and Govekar, Himalaya Publishing House, New Delhi. 2012 edition</li> </ol>			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – I**

<b>Auditing (MCABR 1.4.1)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives
<b>Objective:</b> To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.			
<b>Learning Outcome:</b> After learning this subject, the student will be able to understand: <ol style="list-style-type: none"><li>1. The concept and importance of Audit and various Audit Procedures.</li><li>2. The concept and procedures of company and bank audit.</li><li>3. The format and types of audit report.</li><li>4. The basic understanding of some important Auditing Standards.</li></ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction:</b> Definition of audit, Objectives and Advantages of auditing, Basic principles of auditing, Types or Classification of auditing, Techniques of Auditing. Internal control system – Features, Objectives, Advantages & Disadvantages. <b>Internal check</b> – Fundamental Principles & Advantages. <b>Internal audit</b> – Need and function of internal auditing. Audit Plan & documentation of audit plan. Audit programme & constructing an audit programme, Audit evidence		
<b>II</b>	<b>Company Audit:</b> Qualification, Disqualification, Appointment & Removal of auditors. Ceiling on number of audits, rights, powers & duties of a company auditor, remuneration of auditor, Audit Committee. Civil liabilities of an auditor, professional negligence. <b>Audit of Banks</b> - Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.		
<b>III</b>	<b>Audit Reports:</b> Introduction and Basic elements of an auditor's report, Form of opinion (Modified, Unmodified, Qualified, Adverse and Disclaimer of opinion) and basis for opinion. <b>Companies (Auditor's Report) Order, 2022:</b> Introduction to CARO 2022, Applicability of CARO 2022, Overview of reporting requirement under CARO 2022		
<b>IV</b>	<b>Introduction to Standards on Auditing –</b> SA 220: Quality Control for an Audit of Financial Statements SA 230: Documentation SA 300: Planning an Audit of Financial Statements SA 320: Materiality in Planning and Performing an Audit SA 500: Audit Evidence		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li>1. <b>Auditing</b>, ICAI Study Material</li><li>2. <b>Auditing Principles and Practice</b>, Ravinder Kumar and Virender Sharma, PHI Learning.</li><li>3. <b>Auditing</b>, Aruna Jha, Taxmann Publication.</li><li>4. <b>Auditing Theory and Practice</b>, A. K. Singh, and Gupta Lovleen. Galgotia Publishing Company.</li><li>5. <b>Modern Indian Company Law</b>, MC Kuchhal, Shri Mahaveer Book Depot. Publishers. (Relevant Chapters)</li></ol>			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – I**

<b>Financial Statement Analysis (MCABR 1.4.2)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objectives:</b> The objective of this paper is to acquaint the students with the basic concepts and tools used in financial statement analysis.			
<b>Learning Outcomes:</b> <ol style="list-style-type: none"><li>1. To understand meaning and need of Analysis of Financial Statements of companies also to know various tools of analysis of financial statements.</li><li>2. To understand the procedure for ascertainment of various ratios for analyzing financial statements.</li><li>3. To know importance of budgets and budgetary control and to understand the procedure for preparation of flexible budget.</li><li>4. To understand the procedure for preparation of cash flow statements.</li></ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Analysis of Financial Statements:</b> <b>Theory:</b> Meaning, Characteristics, Objectives and tools of analysis of financial statements: Comparative Statements, Common Size Statements, Trend Analysis, Ratio Analysis and Cash Flow Analysis. <b>Practical Problems:</b> Comparative Statements, Common Size Statements, Trend Analysis.		
<b>II</b>	<b>Accounting Ratios:</b> <b>Theory:</b> Meaning of Accounting Ratios, Objectives, Advantages, Limitations, Types of Ratios: Liquidity Ratios, Solvency Ratios, Activity (or Turnover) Ratios, Profitability Ratios. <b>Practical Problems:</b> Calculation of Liquidity Ratios, Solvency Ratios, Activity (or Turnover) Ratios, Profitability Ratios and preparation of Balance Sheet on the basis of ratios.		
<b>III</b>	<b>Budget and Budgetary Control:</b> <b>Theory:</b> Meaning of Budgetary Control, Tools of Budgetary Controls, Types of Budget, Advantages and Disadvantages of Flexible Budget. <b>Practical Problems:</b> Preparation of Flexible Budget.		
<b>IV</b>	<b>Cash Flow Analysis:</b> <b>Theory:</b> Meaning of Cash Flow, Uses of Cash flow statement, Objectives, Advantages and limitations of Cash Flow Statement, Meaning of Cash Flow from Operating Activities, Investing and Financing Activities. Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Increase of Current Assets and Current Liabilities. <b>Practical Problems:</b> Preparation of Cash Flow Statement as per AS-3.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li>1. <b>Analysis of Financial Statements</b>, T.S. Grewal's (As per Schedule III of the Companies Act, 2013)</li><li>2. <b>FINANCIAL STATEMENT ANALYSIS</b>, 11TH EDITION, K.R. Subramanyam</li><li>3. <b>Financial Management</b>, P C Tulsian, Bharat Tulsian &amp; Tushar Edition 2023, S. Chand Publishing</li><li>4. <b>Financial Statements Analysis</b>, Goel Sandeep, Taylor &amp; Francis</li></ol>			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – I**

<b>Research Methodology (MCABR 1.5)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Research Methodology
<b>Objective:</b> This programme aims at providing the understanding of business research and the methods of business research. The programme will impart learning about how to collect, analyze, present and interpret data.			
<b>Learning Outcome:</b>			
i) Students will be able to learn about fundamentals of conducting a good research.			
ii) Students will be able to learn how to write and present a good Research Report.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to Research Methodology:</b> Meaning of Research, Definition of Research, meaning of research methodology, Qualities of good research, features and objectives of research, Types of Research, Research Process, problems in research process, Scope and Importance of Research in Commerce.		
<b>II</b>	<b>Review of literature and Research Design:</b> Meaning of literature review, purpose of literature review in research, steps in writing a literature review. Characteristics of research design, Types of RD; sources of research problem, Selection of a problem for Research, Framing of Hypothesis, Sample design, Sampling techniques, Survey-planning a survey.		
<b>III</b>	<b>Data Collection:</b> Primary data and secondary data- meaning, Methods of Data Collection; Sources of data; Use of primary and secondary data; Methods of collecting primary data – Observation-Interviews, Questionnaires and Schedules- its advantages and limitations		
<b>IV</b>	<b>Analysis of Data and Report Writing:</b> Editing; Classification and Tabulation; benefits of tabulation, Analysis of Data and Interpretation <b>Report Writing:</b> Qualities of a Good Report, Layout of the Research Report, References, Bibliography, citations, styles of citations; Plagiarism- UGC rules on plagiarism		
<b>Books Recommended:</b>			
1. <b>Research Methodology:</b> Ranjit Kumar; Pearsons			
2. <b>Research Methodology:</b> Methods and Techniques, C. R. Kothari, New Age International Publishers 2015			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – II**

<b>Advanced Statistics (MCABR 2.1)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<p><b>Objective:</b> The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.</p>			
<p><b>Learning Outcome:</b></p> <ol style="list-style-type: none"> <li>1. To understand the applications of correlation analysis in business decision making</li> <li>2. To get acquainted with the concept and applications of regression analysis in managerial decisions</li> <li>3. To be coherent with concept of probability and its practical application</li> <li>4. To understand the concept of hypothesis and application of various non-parametric tests in business research</li> </ol>			
Unit	Content		
<b>I</b>	<b>Correlation Analysis:</b> Simple, multiple and partial correlation analysis; Karl Pearson's Co-efficient of Correlation; Spearman's Rank correlation. (theory and Practical)		
<b>II</b>	<b>Regression Analysis:</b> Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis using MS Excel. (theory and Practical)		
<b>III</b>	<b>Probability:</b> Laws of probability, simple and Compound probabilities, Permutations and Combinations. (Theory and Practical)		
<b>IV</b>	<b>Sampling and Test of Significance:</b> Sampling on mean, sampling on standard deviation, type I and types II Errors and Chi-square test. (theory and Practical)		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li>1. <b>Statistics for Management</b>, Levin, R.I. and D.S. Rubin, Prentice-Hall of India.</li> <li>2. <b>Complete Business Statistics</b>, Aczel, Amir D., and Sounder pandian, J., Tata McGraw Hill Publishing.</li> <li>3. <b>Statistics for Business and Economics</b>, Anderson, Sweeny and Williams, CENGAGE Learning, New Delhi.</li> <li>4. <b>Business Statistics</b>, Kazmeir Leonard J., Tata McGraw Hill Publishing Company, New Delhi.</li> <li>5. <b>Business Statistics</b>, Vohra, N. D., Tata McGraw Hill Publishing Company, New Delhi.</li> <li>6. <b>Elementary Business Statistics</b>, Freund, J. E. And F. J. Williams, The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.</li> </ol>			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – II**

<b>Corporate Accounting (MCABR 2.2)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objectives:</b> The objective of this paper is to help students to acquire conceptual and practical knowledge about corporate accounting			
<b>Learning Outcomes:</b>			
<ol style="list-style-type: none"> <li>1. To understand the concept of holding companies and procedure of preparation of consolidated financial statement.</li> <li>2. To understand the concept and procedure of Amalgamation of Companies</li> <li>3. To understand the concept and procedure of Absorption of Companies</li> <li>4. To get acquainted with the concept and procedure of Liquidation of Companies</li> </ol>			
Unit	Content		
<b>I</b>	<b>Consolidated Financial Statements:</b> <b>Theory:</b> Concepts of Group, holding company and subsidiary company. Meaning of Wholly owned and Partly owned subsidiaries, purpose of preparing the consolidated financial statements, procedures for consolidation of financial statements of subsidiaries with the holding companies. Components of consolidated financial statements. <b>Practical Problems:</b> Prepare the Consolidated financial statements as per provisions of Companies Act, 2013.		
<b>II</b>	<b>Amalgamation of Companies:</b> <b>Theory:</b> Meaning of Amalgamation of companies, Objectives, Need, Advantages and Disadvantages of Amalgamation. Methods of calculation of Net Present Value, Procedure of Amalgamation of Companies. <b>Practical Problems:</b> Journal Entries in the books of Transferee company and Transferor company and Preparation of Balance sheet of Transferee Company as per provisions of Companies Act, 2013		
<b>III</b>	<b>Absorption of Companies:</b> <b>Theory:</b> Meaning of Absorption of companies, Objectives, Need, Advantages and Disadvantages of Absorption. Methods of calculation of Net Present Value. Procedure of Absorption of Companies. <b>Practical Problems:</b> Journal Entries in the books of Transferee company and Transferor company and Preparation of Revised Balance sheet of Transferee Company as per provisions of Companies Act, 2013		
<b>IV</b>	<b>Liquidation of Companies:</b> <b>Theory:</b> Meaning of Liquidation, Types of Liquidations, Objects, Advantages and Disadvantages of Liquidation, Procedure of Liquidation, Meaning of Liquidator, Role of Liquidator, Commission paid to the Liquidator. <b>Practical Problems:</b> Preparation of Liquidator Final Statement of Account.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li>1. <b>Financial Accounting</b>, Paul, S. K, New Central Book Agency,</li> <li>2. <b>Financial Accounting For Managers</b>, Ghosh, T. P, Taxman Allied Service.</li> <li>3. <b>Financial Accounting</b>, Mohammed Hanif, Amitabh Mukherjee, Tata McGraw-Hill Education.</li> <li>4. <b>Financial Accounting</b>, Dr.V.K.Goyal, Published by Excel Books.</li> <li>5. <b>Financial Accounting</b>, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</li> <li>6. <b>Financial Accounting</b>, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi</li> <li>7. <b>Corporate Accounting</b>, Dr. R.K. Mittal, Dr. Shagun Ahuja, VK Publications</li> <li>8. <b>Corporate Accounting</b>, Mukherjee &amp; Hanif, Amitabha Mukherjee Mohammed Hanif Tata McGraw-Hill Education.</li> </ol>			



**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – II**

<b>Corporate Law (MCABR 2.3)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objective:</b> To gain an expert knowledge of corporate functions in the context of Companies Act & related Corporate Laws.			
<b>Learning Outcome:</b> After learning this subject, student will be able to: 1. Acquire the knowledge of Company Law and would be able to be distinguished between old (1956) and new (2013) Laws. 2. Understand the procedure of formation of company and liquidation of company as per the provisions of the Companies Act. 3. Understand the role of various key managerial persons in company management and various types of directors, provisions related to their qualifications and appointments, their duties and liabilities etc. 4. Understand the procedure of conduct of company meetings and MCA 21 portal			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to Companies Act 2013</b> (as amended from time to time), Company- an introduction, features, kinds of companies, Statutory Company, Registered company, Government company, Foreign Company, Sec 8 Company, Holding and subsidiary company, one person company, Conversion of Private company to Public company, conversion of Public company to Private company, Section 8 to other kinds.		
<b>II</b>	<b>Formation of company</b> – promotion, incorporation, commencement of business, M.O.A- clauses and alterations, A.O.A-Content and alterations. Binding effect of M.O.A & A.O.A, Doctrine of ultra vires, doctrine of constructive notice, doctrine of indoor management <b>Corporate Liquidation</b> – Compulsory Winding up under the order of Tribunal, Contributories		
<b>III</b>	<b>Company Management</b> – Directors, qualifications, legal position of directors, Appointment of directors, number of directors, duties, liabilities, D.I.N, Types of Directors- whole time director, women director, executive director, Independent director, additional director, resident director, Managing Director and other KMP- appointment, disqualifications of M.D.		
<b>IV</b>	<b>Company meetings</b> – Meaning of meeting, kinds of meetings, notice, agenda, quorum, chairman, voting (postal, electronic and poll), Proxy and its provisions, resolutions and Types of resolutions. <b>MCA-21</b> – Role and benefits of MCA, MCA services, DIN and its KYC.		
<b>Books Recommended:</b>			
1. <b>Company Law &amp; Secretarial Practice.</b> Sultan Chand & Sons, Kapoor, N.D: New Delhi. 2. <b>Indian Company Law,</b> Singh Avtar, Eastern Book Company, Lucknow. 3. <b>Company Law and Secretarial Practice,</b> Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur. 4. <b>Corporate &amp; Allied Laws,</b> Munish Bhandari, Best Word Publication. 5. <b>Company Law and Practice,</b> Dr. G.K.Kapoor-Taxmann's			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – II**

**Industrial Law (MCABR 2.4.1)**

Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core Electives
<b>Objective:</b> To develop conceptual knowledge about industrial law.			
<b>Learning Outcome:</b> After learning this subject, the student will be able to understand: <ol style="list-style-type: none"> <li>Provisions related to retrenchment, closure, Works committee, Grievance Committee etc. as per the provisions of Industrial Relations Code, 2020</li> <li>Laws related to working hours and work conditions.</li> <li>Provisions of minimum wages, payment of wages etc. as per the Code on wages 2019.</li> <li>Various laws relating to equality and empowerment of women.</li> </ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Industrial Relations Code, 2020</b> Meaning of industry, industrial dispute, lay-off. Retrenchment: meaning, workers not entitled for compensation in certain cases, conditions precedent to retrenchment of workers. Closure- basic rules. Works committee, Grievance Redressal Committees. <b>Trade Unions:</b> Nature, registration of trade union, rules of trade union, Functions of Trade Union in India		
<b>II</b>	<b>Laws relating to working hours and work conditions-</b> <b>Factories Act:</b> provisions regarding workers health, safety and welfare, provisions relating to working hours of adult, provisions of employment of young persons. <b>Child Labors (Prohibition and Regulation) Act, 1986:-</b> Scope and application of the act, objectives, provisions regarding hours and periods of work for children, provisions regarding health and safety for working children, prohibition of employment of children in certain occupations and processes		
<b>III</b>	<b>Laws relating to compensation-</b> <b>Code on wages 2019-</b> <b>Minimum wages:</b> Meaning of employer and employee, fixation of minimum wages, components of minimum wages. <b>Payment of Wages:</b> Mode of payment of wages, deductions which can be made from wages <b>Payment of Bonus:</b> Meaning of bonus Eligibility for Bonus disqualification for Bonus, Minimum and Maximum Bonus, available Surplus, allocable Surplus, set & set off of allocable surplus		
<b>IV</b>	<b>Laws relating to equality &amp; empowerment of Women: -</b> <b>Maternity Benefit Act –</b> Object, Scope and application of the act, Prohibition on employment of women during certain periods, rules for claiming maternity benefit, Dismissal during pregnancy, Penalty. <b>Protective provisions for women employees –</b> safety measures, health measures, working hours, vocational training for women		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li><b>Company Law &amp; Secretarial Practice.</b> Sultan Chand &amp; Sons, Kapoor, N.D: New Delhi.</li> <li><b>Indian Company Law,</b> Singh Avtar, Eastern Book Company, Lucknow.</li> <li><b>Company Law and Secretarial Practice,</b> Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.</li> <li><b>Corporate &amp; Allied Laws,</b> Munish Bhandari, Best Word Publication.</li> <li><b>Company Law and Practice,</b> Dr. G.K.Kapoor-Taxmann's</li> </ol>			

**Name of Course: M.Com. (Major in Accountancy & Business Regulations)**

**Semester – II**

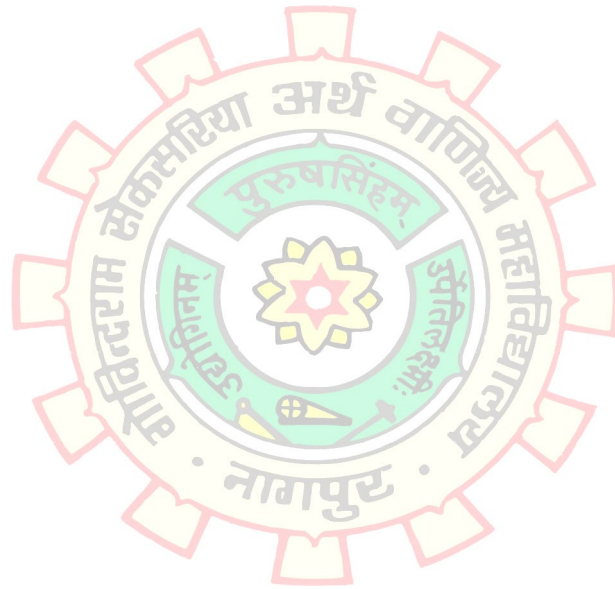
<b>Entrepreneurship Development: Government Policies (MCABR 2.4.2)</b>			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives
<b>Objectives:</b> 1. To inculcate in students an advanced level of entrepreneurial vision and entrepreneurial will. 2. To develop awareness regarding Govt. policies and support system for starting new venture.			
<b>Learning outcome:</b> After learning this subject, students would be able - 1. To understand the concept & process of entrepreneurship. 2. To draft business plan based on innovative business ideas. 3. To register a new venture and avail benefits of various Govt. policies.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to Entrepreneurship:</b> 1. Meaning & Definition of Entrepreneurship, relationship of entrepreneurship with economic development, process of entrepreneurship, factors affecting growth of entrepreneurship and barriers to entrepreneurship. 2. Theory of achievement motivation- importance and criticism, McClelland's experiment, Maslow's need theory.		
<b>II</b>	<b>Entrepreneurship Development and Trends:</b> 1. Entrepreneurship development in India: Issues and opportunities 2. Types of entrepreneurships, the ED cycle, Techno Economics innovation and entrepreneurship, Socio-psychological factors influencing entrepreneurship development 3. Entrepreneurship trends, Cases from Indian industry- Shri Dheerubhai Ambani, Shri Ratan TATA, Shri G.D. Birla.		
<b>III</b>	<b>Business idea and Business Plan:</b> 1. Sources of business ideas, Business idea generation process, evaluation of business idea, creativity and innovation in idea generation. 2. Meaning of business plan, characteristics of business plan, importance and building of business plan, components of business plan, essential requirement of developing business plan.		
<b>IV</b>	<b>Registration of new venture and government policies:</b> 1. Requirement of setting up a new venture, registration of new venture, process and benefits of registration, formalities in setting up new enterprise, steps and process involved in manufacturing and service unit. 2. Objectives and Activities of SIDBI, EDII/EDI, NIESBUD, NABARD and DIC. 3. Role of MSME, MITCON, MCED and MIDC.		
<b>Books Recommended:</b>			
1)	<b>Entrepreneurial Development</b> – S. S. Khanka (S. Chand)		
2)	<b>Entrepreneurship 6th Edition</b> – Robert D. Hisrich (Tata McGraw Hill)		
3)	<b>Entrepreneurship Development</b> – MBA Sem III – Dr, Kailas S. Kadu (Thakur Publishers)		

**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – III**

<b>Advanced Financial Accounting (MCABR 3.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<p><b>Objective:</b></p> <ol style="list-style-type: none"> <li>To understand the concept of goodwill valuation and its significance in financial reporting, and develop proficiency in applying various valuation methods.</li> <li>To gain insight into the valuation of shares and its importance in investment decision-making, and develop skills in applying valuation methods.</li> <li>To comprehend the concept of internal reconstruction of companies and its implications, and develop proficiency in implementing reconstruction methods.</li> <li>To understand the concept of external reconstruction of companies and its significance, and develop skills in implementing external reconstruction methods.</li> </ol>			
<p><b>Learning Outcomes:</b> After learning this course, students will be able to –</p> <ol style="list-style-type: none"> <li><b>Analyze</b> factors affecting goodwill valuation, apply different valuation methods including Average Profit, Weighted Profit, Super Profit, Annuity, and Capitalization methods, and evaluate their advantages and disadvantages.</li> <li><b>Demonstrate</b> the ability to explain the need for share valuation, apply methods such as Net Assets and Yield methods to calculate share value, and assess the advantages and disadvantages of each method.</li> <li><b>Analyze</b> the objectives and advantages of internal reconstruction, differentiate between internal and external reconstruction, prepare journal entries, scheme of internal reconstruction, and revised balance sheets for companies undergoing internal reconstruction.</li> <li><b>Demonstrate</b> proficiency in explaining the objectives and advantages of external reconstruction, identifying different types of external reconstruction, preparing journal entries for transferor and transferee companies, and drafting new balance sheets for the transferee company post-reconstruction.</li> </ol>			
Unit	Content		
<b>I</b>	<p><b>Valuation of Goodwill:</b>  <b>Theory:</b> Meaning of Valuation of Goodwill, Need of Valuation of Goodwill, Advantages and Disadvantages of Valuation of Goodwill, Methods of Valuation of Goodwill and its Advantages and Disadvantages. Factors affecting Valuation of Goodwill.  <b>Practical Problems:</b> Calculation of Value of Goodwill by Average Profit Method, Weighted Profit Method, Super Profit Method, Annuity Method and Capitalization Method.</p>		
<b>II</b>	<p><b>Valuation of Shares:</b>  <b>Theory:</b> Meaning of Valuation of Shares, Need of Valuation of Shares, Advantages and Disadvantages of Valuation of Shares, Methods of Valuation of Shares and its Advantages and Disadvantages.  <b>Practical Problems:</b> Calculation of Value of Shares by Net Assets Method and Yield Method.</p>		
<b>III</b>	<p><b>Internal Reconstruction:</b>  <b>Theory:</b> Meaning of Internal Re-construction of Companies. Objectives, Need, Advantages and Disadvantages of Internal Re-construction of Companies, Difference between the Internal and External Reconstruction. Methods of Internal Reconstruction of Companies.  <b>Practical Problems:</b> Preparation of Journal Entries in the books of company, Preparation of Scheme of Internal Reconstruction, Preparation of Revised Balance Sheet.</p>		
<b>IV</b>	<p><b>External Reconstruction:</b>  <b>Theory:</b> Meaning of External Re-construction of Companies. Objectives, Need, Advantages and Disadvantages of External Re-construction of Companies. Types of External Reconstruction of Companies.  <b>Practical Problems:</b> Preparation of Journal Entries in the books of Transferee (Purchasing) company and Transferor (Seller) company and Preparation of New Balance sheet in the Transferee Company.</p>		
<b>Books Recommended:</b>			

1. **Financial Accounting**, Paul, S. K, New Central Book Agency
2. **Financial Accounting for Managers**, Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting**, Dr. V. K. Goyal, Excel Books Publications
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
7. **Accounting Standards**, D. G. Sharma, Taxmann Publications



**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – III**

<b>Business Studies (MCABR 3.2)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objective:</b> <ol style="list-style-type: none"> <li>To familiarize the students with advanced business strategy.</li> <li>To make students aware of Green and Sustainable Business Operations.</li> <li>To provide student knowledge about Strategic Decisions in Logistics and Supply Chain.</li> <li>To acquaint the students about Risk Mitigation Strategies.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li><b>Explain</b> and Describe the impact of green and sustainable business operations on the growth of enterprise.</li> <li><b>Apply</b> green and sustainable business strategies for solving business problem and risk management.</li> <li><b>Analyze</b> the importance of ethical decision making in logistics and supply chain.</li> <li><b>Assess</b> the effectiveness of business strategies in the achievement of business objectives, growth and sustainability.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Advanced Business Strategy:</b> Strategic Management: Theories & Framework, Innovation & disruption strategies, Impact of technological advancements on business strategies, Competitive Advantage and Strategic positioning, Effective Corporate Governance and business decisions.		
<b>II</b>	<b>Green and Sustainable Business Operations:</b> Meaning and importance of Green and sustainable business operations, historical context and its evolution, key principles of sustainable business operations, Green Marketing and Product Innovation, Strategies for promoting eco-friendly products and services, Green Audit, Energy Audit & Benchmarking, Green Energy and Energy Efficiency strategies, Waste management and E-waste management.		
<b>III</b>	<b>Strategic Decision in Logistics and Supply Chain:</b> Concept of Logistics and Supply Chain, importance of strategic decisions in Logistics and Supply Chain, Integration of IT systems in Logistics and Supply Chain, Green procurement, logistics and distribution practices, Supplier Relationship Management (SRM)- Importance and challenges, Advanced operations planning and scheduling, Network Design and Optimization, Supply Chain disruptions and vulnerabilities, Ethical considerations in Logistics and Supply Chain.		
<b>IV</b>	<b>Risk Mitigation Strategies:</b> Risk Identification techniques (SWOC analysis, Risk Breakdown Structure), Risk Management strategies, Disaster Recovery Planning, Crisis Management and Response strategies, strategies for Risk Mitigation, challenges to Risk Mitigation, Organisational resilience strategies.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li><b>Business Environment: Text and cases</b> by K. Aswathappa</li> <li><b>Business Environment and Policy</b> by S. B. Gupta</li> <li><b>Business Environment: Concepts and Techniques</b> by K. Aswathappa and G. Sudarsana Reddy.</li> </ol>			

**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – III**

<b>Indian Business Regulatory Framework (MCABR 3.3)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objective:</b> <ol style="list-style-type: none"> <li>To provide students with an understanding of intellectual property and the relevant provisions governing it.</li> <li>To familiarize students with the legal implication of money laundering and black marketing.</li> <li>To enable students to critically analyze and evaluate the legislative framework for consumer rights in India.</li> <li>To impart knowledge of environmental laws that govern business.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li><b>Analyse</b> the intellectual property law of India and apply remedial measures when IP is breached.</li> <li><b>Understand</b> the concept and effect of money laundering.</li> <li><b>Apply</b> knowledge of competition laws.</li> <li><b>Understand</b> the role of government and constitution in protection of environment.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Intellectual Property Law:</b> Copyright- meaning of copyright, infringement of copyright; procedure for registration of copyright, works that can be copyrighted? <b>Trademark Act 1999</b> – Definition of trademark; Doctrine of deceptive similarity; infringement of trademark; Remedies in case of infringement. <b>Patents Act</b> – Definition, patentable inventions; Procedure for obtaining patent; opposition to grant of patents; infringement of patents; Offences under the Patent Act; penalties.		
<b>II</b>	<b>Prevention of Money Laundering</b> – meaning of money laundering, effects of money laundering, offences under the Act, attachment of property, adjudicating authorities, adjudicating procedure, searches and seizures, search of person. Global initiatives in the prevention of money laundering. <b>Black Marketing</b> – Meaning, law to prevent hoarding and black marketing.		
<b>III</b>	<b>Competition Act</b> – Definition of goods, service, consumer; anti-competitive agreements, abuse of dominant position; meaning of combination, regulation of combination, Competition Commission of India- composition, duties of Commission, penalties for offences. <b>Consumer Protection Act</b> – Rights of consumers, remedies available to consumers, unfair trade practices.		
<b>IV</b>	<b>Environment Protection Act</b> – Need for environmental law, Powers of the Central Government to protect and improve the environment, rules to regulate environmental pollution. <b>Protection of environment under Constitution of India</b> – Right to a healthy environment, Fundamental rights and environment (Article 14, article 21), Fundamental duties and environment [Article 48 A and 51-A (g)] - relevant case laws.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li><b>Indian patent law – Legal &amp; Business implications</b>, Ajit Parulekar &amp; Sarita D’Souza, Mcmillan India Ltd, 2006</li> <li><b>Business Environment</b>, Francis Cherunilam (31<sup>st</sup> revised Edition)/ Himalaya Publishing House</li> <li><b>A manual of Business Laws</b>; Dr. S.N. Maheshwari</li> <li><b>International Human Rights Law</b>; Surya-e-book INFLIBNET</li> </ol>			

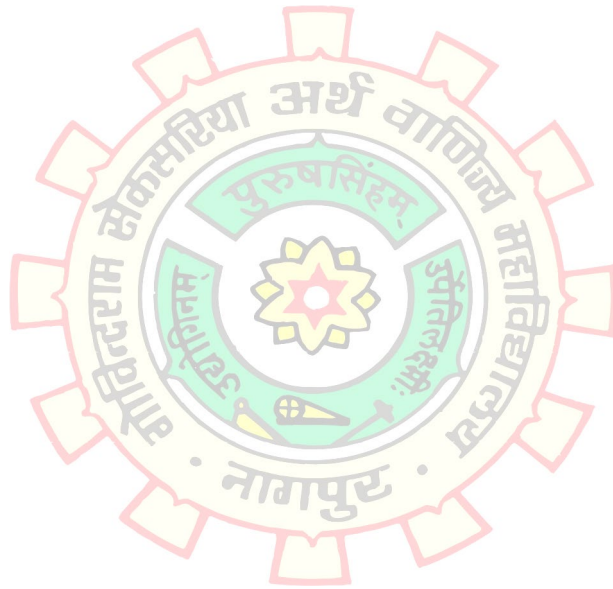
**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – III**

<b>Theories of Accounting standards (MCABR 3.4.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Elective
<p><b>Objective:</b></p> <ol style="list-style-type: none"> <li>To understand the foundational concepts of accounting standards and their significance in financial reporting.</li> <li>To understand the treatment of contingencies and events occurring after the balance sheet date as per AS-4 and</li> <li>To gain insight into the accounting treatment of construction contracts as per AS-7 and government grants as per AS-12.</li> <li>To understand the accounting treatment of borrowing costs as per AS-16, calculation and disclosure of earnings per share (EPS) as per AS-20 and the concept of International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind AS), and their implications for financial reporting.</li> </ol>			
<p><b>Learning Outcomes:</b> After learning this course, students will be able to –</p> <ol style="list-style-type: none"> <li><b>Describe</b> the objectives, benefits, and standard-setting process of accounting standards, and analyze their application to both corporate and non-corporate entities also <b>interpret</b> and <b>apply</b> the working knowledge of AS-1 and AS-2.</li> <li><b>Identify</b> and account for contingencies and post-balance sheet events in accordance with AS-4, ensuring completeness and accuracy in financial statements.</li> <li><b>Demonstrate</b> proficiency in applying AS-7 to account for construction contracts, ensuring compliance with accounting standards and accurate financial reporting in the construction industry and <b>apply</b> the working knowledge of AS-12 in accounting of government grants.</li> <li><b>Demonstrate</b> proficiency in applying AS-16 to account for borrowing costs, <b>calculate</b> EPS accurately and disclose it in financial statements in compliance with AS-20, <b>explain</b> the need for convergence towards global standards, differentiate between IFRS and Ind AS, and analyze the implications of their implementation on financial reporting in India.</li> </ol>			
Unit	Content		
<b>I</b>	<p><b>Theory:</b> Introduction to Accounting Standards: - Objective of Accounting Standards; Benefits of AS; Standard setting process; Purpose of the framework; Components of financial statements; objectives and users of Financial statements; Fundamental Accounting Assumptions; Qualitative characteristics of financial statements; Elements of Financial Statements; Applicability of AS to Non Corporate Entities; Applicability of AS to Companies.</p> <p><b>Accounting Standards:</b> <b>AS-1:</b> Disclosure of Accounting Policies <b>AS-2:</b> Valuation of Inventories</p>		
<b>II</b>	<p><b>AS-4:</b> Contingencies and Events occurring after the balance sheet date <b>AS-5:</b> Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies.</p>		
<b>III</b>	<p><b>AS-7:</b> Construction Contracts. <b>AS-12:</b> Accounting for Government Grants</p>		
<b>IV</b>	<p><b>AS-16:</b> Borrowing Costs <b>AS-20:</b> EPS <b>Introduction to IFRS:</b> Concept of IFRS, Need for Convergence towards Global Standards, IASB, Need &amp; Scope of IFRS, Convergence vs adoption; Convergence of IFRS in India; Understand the objectives and concepts of carve outs/carve ins of implementation of IFRS; Concept of Ind AS, Implementation of Ind AS.</p>		
<b>Books Recommended:</b>			
1. <b>Financial Accounting</b> , Paul, S. K, New Central Book Agency			



2. **Financial Accounting for Managers**, Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting**, Dr. V. K. Goyal, Excel Books Publications
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
7. **Accounting Standards**, D. G. Sharma, Taxmann Publications.
8. **ICAI Guidance Notes on Ind AS**
9. **Guide to IFRS**, Becker Publication, UK.



**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – IV**

<b>Corporate Tax: Theory &amp; Practice (MCABR 3.4.2)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives
<b>Objectives:</b> <ol style="list-style-type: none"> <li>To understand the basic principles of corporate tax.</li> <li>To learn the fundamental concepts in business taxation and calculate business profits.</li> <li>To familiarize the students with calculation of capital gains &amp; taxation on capital gain.</li> <li>To apply tax planning techniques to minimize tax liabilities while complying with the law.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to - <ol style="list-style-type: none"> <li><b>Compute</b> income under the head Profits and Gains from Business or Profession for Corporate Assessee, using knowledge of Income Tax Law basics, company classification, residential status, and taxation of Virtual Digital Assets (VDAs). <b>(Apply)</b></li> <li><b>Calculate</b> capital gains, considering chargeability scope, cost of acquisition, and asset types, to determine tax liability accurately. <b>(Apply)</b></li> <li><b>Evaluate</b> taxation rules for dividends, lotteries, securities, and gifts, identifying deductions and disallowances for precise tax planning. <b>(Analyze)</b></li> <li><b>Analyze</b> corporate tax compliance, including MAT, and evaluate tax planning strategies for managerial decisions to optimize tax liabilities. <b>(Analyze)</b></li> </ol>			
Unit	Content		
<b>I</b>	<b><u>Unit I: Basic Concepts:</u></b> <b>Theory: Introduction to Income Tax Law:</b> Overview of Income Tax Law in India, Constitutional powers to levy Income Tax, Concepts of Finance Act, Income Tax Rules, Circulars and Notifications, Levy of Income Tax, Rates of Taxes applicable for various assessees for relevant assessment year, Introduction to heads of Income. Meaning & definition of a company, classes of companies, residential status of a company. Meaning of virtual digital assets (VDA), taxability of income from transfer of VDAs, TDS on payment on transfer of VDAs. <b><u>Profits and Gains from Business and Profession</u></b> <b>Theory:</b> Scope of Chargeability (Section 28), Admissible Deductions (Section 30 to 37) (excluding depreciation on assets held by power generation units). Inadmissible Deductions (Section 40), Disallowances under certain circumstances (Section 40A), Deemed Profits (Section 41), Deductions on the basis of actual payments (Section 43B) <b>Problems:</b> Computation of Income of Company under the head Profits and Gains from Business or Profession.		
<b>II</b>	<b><u>Unit II: Capital Gains</u></b> <b>Theory:</b> Scope of Chargeability (Section 45), Ascertainment of Cost of acquisition in Specified Circumstances (Section 49), Cost of Acquisition and Cost of Improvement (Section 55); Definitions of Capital Asset, Short Term and Long-Term Capital Assets, Transfer. <b>Problems:</b> Computation of Capital Gains (Section 48), Computation of Capital Gains in respect of Depreciable Asset (Section 50 and 50A) Taxation of Capital Gains (Section 111A, 112 and 112A) <b>Capital Gains in Special Cases:</b> Capital gains in respect of: Conversion of capital asset into stock in trade and its subsequent sale; Transfer of Intangible Asset; Transfer of Right shares and offer for right shares; Buy back of own shares and other specified securities by a company (Section 46A) <b>Exemptions of Capital Gains:</b> Provisions of Section 54D, Section 54EC and Section 54EE.		
<b>III</b>	<b><u>Unit III: Income from Other Sources</u></b> <b>Theory:</b> Dividend [Section 2(22)], Scope of Chargeability (Section 56); Admissible Deductions (Section 57), Disallowances (Section 58)		

	<p><b>Problems on Computation of Income from other sources:</b> Concept of Dividend and Deemed Dividend and its taxability, Taxation of winnings from lotteries, crossword puzzles, horse races &amp; card games; Taxation of interest on securities; Taxation of gifts.</p>
IV	<p><b>Unit IV: Corporate Tax Compliances, Computation of Tax Liability of Corporate Assessee and Tax planning</b></p> <p><b>Theory:</b> Corporate Tax Compliances: Income Tax Return – Form 6, Due dates for filing income tax returns for corporate assessee, Income Tax Payment Challans: ITNS 280 and ITNS 281, Procedure of online payment of Income Tax by corporate assessee.</p> <p>Introduction to Tax Planning: Concept of Tax Planning, Tax Management, Tax Evasion and Tax Avoidance.</p> <p><b>Problems:</b> Computation of Tax Liability of a corporate assessee including Computation of Minimum Alternate Tax (MAT) (Section 115JB), MAT Credit.</p>
<p><b>Books Recommended:</b></p>	
<ol style="list-style-type: none"> <li>1. <b>Direct Tax</b>, ICAI Module for Intermediate</li> <li>2. <b>Students Guide to Income Tax</b>, Vinod K. Singhania Publisher, Taxmann Publications Pvt Ltd, New Delhi.</li> <li>3. <b>Systematic Approach to Taxation</b>, Dr. Girish Gupta, Dr Ravi Ahuja, Bharat Publications</li> <li>4. <b>Students Handbook on Income Tax</b>, T. N. Manoharan and G. R. Hari, Snow White Publications.</li> <li>5. <b>Direct Tax Laws</b>, T. N. Manoharan and G. R. Hari, Snow White Publications.</li> <li>6. <b>Students Guide to Income Tax</b>, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt Ltd, New Delhi.</li> <li>7. <b>STUDENTS GUIDE TO INCOME TAX WITH PROBLEMS AND SOLUTIONS (COMBO)</b>, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.</li> <li>8. <b>Income Tax Law &amp; Accounts</b>, Mehrotra, Sahitya Bhavan, Agra.</li> <li>9. <b>Law and Practice of Income-Tax in India</b>, Bhagavati Prasad, New Age International Publishers, New Delhi.</li> <li>10. <b>Direct Tax Laws</b>, Dr. Girish Ahuja &amp; Ravi Gupta, Bharat Publications</li> </ol>	



**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

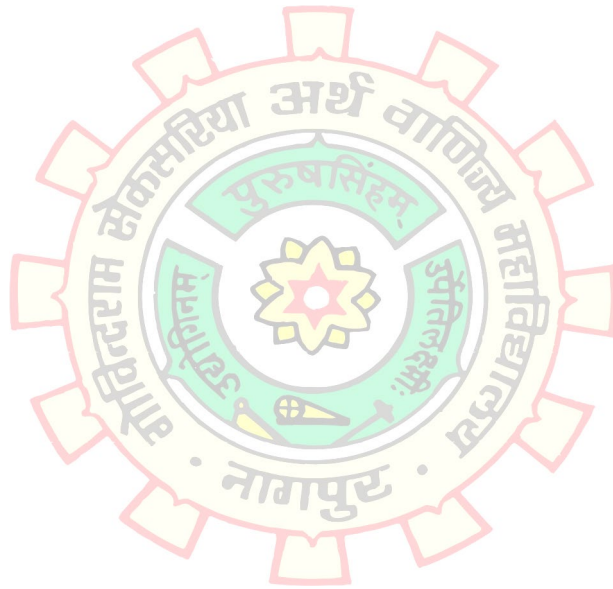
**Semester – IV**

<b>Advanced Cost Accounting (MCABR 4.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<p><b>Objective:</b></p> <ol style="list-style-type: none"> <li>To understand the principles and methods of overhead absorption costing and its application in cost allocation.</li> <li>To gain insight into the principles and techniques of inventory management and their significance in cost control.</li> <li>To comprehend the principles and practices of process costing and its application in industries.</li> <li>To understand the concept of operating costing and its application in service industries.</li> </ol>			
<p><b>Learning Outcomes:</b> After learning this course, students will be able to –</p> <ol style="list-style-type: none"> <li><b>Classify</b> overheads, distribute overhead costs using appropriate methods, and differentiate between allocation and apportionment, ensuring accurate absorption of overheads in product costs.</li> <li><b>Demonstrate</b> proficiency in analyzing inventory needs, applying inventory management techniques such as EOQ and inventory level calculations, and optimizing inventory levels to minimize costs and maximize efficiency.</li> <li><b>Prepare</b> process accounts for simple and complex processes, calculate equivalent units of production, and analyze the impact of normal and abnormal losses on process costs, ensuring accurate cost allocation and evaluation.</li> <li><b>Prepare</b> operating cost statements for various service industries such as transportation, electricity, hotels, and hospitals, analyze operating costs, and evaluate the effectiveness of operating costing in cost control and decision-making.</li> </ol>			
Unit	Content		
<b>I</b>	<p><b>Overhead-Absorption Costing:</b>  <b>Theory:</b> Meaning, Classification of Overheads, Advantages of classification of overhead, Steps for Distribution of Overheads, Difference between Allocation and Apportionment, Basis of Apportionment of Overheads.  <b>Practical Problems:</b> Practical Problems on Absorption Costing</p>		
<b>II</b>	<p><b>Inventory Management:</b>  <b>Theory:</b> Meaning of Inventory, Need, Objectives, Advantages, Limitations and Importance of Inventory, Objective of Inventory, Meaning of Inventory Management, Importance of Inventory management, Methods of Inventory Management, Meaning of EOQ, Maximum Level, Minimum Level, Re-order Level and Average Level.  <b>Practical Problems:</b> Calculations of EOQ, Maximum Level, Minimum Level, Re-order Level and Average Level.</p>		
<b>III</b>	<p><b>Process Accounts:</b>  <b>Theory:</b> Meaning of Process, Characteristics, Advantages and Disadvantages of Process, Meaning of Normal Loss, Abnormal Loss and By-product, Industries where process accounting is used. Meaning and need of Equivalent Units of Production. Meaning and Importance of Inter-profit Process Accounting.  <b>Practical Problems:</b> Preparation of Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains. Problems on Equivalent Units of Production (Preparation of Statement of Equivalent Units of Production, Statement of Cost, Statement of Evaluation and Process Account) and Preparation of Process Account as per inter- process profit.</p>		
<b>IV</b>	<p><b>Operating Costing:</b>  <b>Theory:</b> Meaning of Operating Costing, Uses, Advantages and Disadvantages of Operating Costing, Meaning of Transportation Operating Costing its Advantages and Disadvantages, Meaning of Electricity Operating Costing Its Advantages and Disadvantages, Meaning of Hotel Operating Costing</p>		

It's Advantages and Disadvantages, Meaning of Hospital Operating its Advantages and Disadvantages.  
**Practical Problems:** Preparation of Operating Cost Statement for Transportation, Electricity, Hotel and Hospital Costing.

**Books Recommended:**

1. **Advanced Cost Accounting**, Dr. S.N. Maheshwari, S. Chand & Co., Ltd., New Delhi, 1994.
2. **Advanced Cost Accounting**, Dr. S.P. Jain, Kalyani publishers, New Delhi, 2012.
3. **Advanced Cost Accounting**, Navghare and Gulhane, Seth Publication, Nagpur, 2015
4. **Advanced Cost Accounting**, Dr. J. Madegowda, Himalaya Publishing House, Nagpur, 2012.



**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – IV**

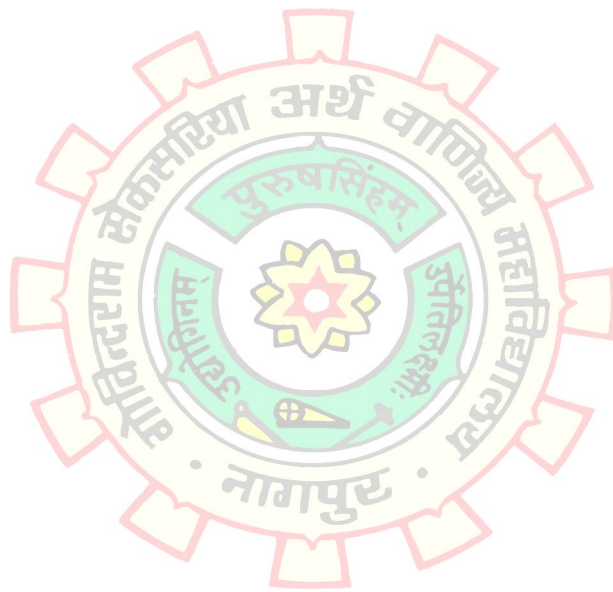
<b>Advanced Management Accounting (MCABR 4.2)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<p><b>Objective:</b></p> <ol style="list-style-type: none"> <li>To understand contemporary issues in management accounting and the application of activity-based costing (ABC) in cost management.</li> <li>To gain insight into the principles and applications of marginal costing and its significance in decision-making.</li> <li>To comprehend the principles and techniques of variance analysis and their role in performance evaluation.</li> <li>To understand the concept of budgetary control and its role in organizational planning and performance management.</li> </ol>			
<p><b>Learning Outcomes:</b> After learning this course, students will be able to –</p> <ol style="list-style-type: none"> <li><b>Analyze</b> value chain activities, apply value chain analysis techniques, and implement activity-based costing to enhance cost allocation accuracy and decision-making.</li> <li><b>Demonstrate</b> proficiency in analyzing marginal costing concepts such as break-even analysis, contribution margin, and profit volume ratio, and applying them to make informed decisions including make or buy decisions, product line selection, and channel of distribution selection.</li> <li><b>Calculate</b> and <b>interpret</b> material and labor variances, analyze the reasons for variance occurrences, and recommend corrective actions to improve performance based on variance analysis results.</li> <li><b>Explain</b> the meaning and importance of budgetary control, prepare different types of budgets including production and sales budgets, and evaluate organizational performance against budgeted targets to facilitate effective control and decision-making.</li> </ol>			
Unit	Content		
<b>I</b>	<p><b>Value Chain Analysis and Activity Based Costing:</b>  <b>Theory:</b> Value Chain Analysis, Objectives of Value Chain Activities, Types of Value Chain Activities, Process of Value Chain Analysis, Advantages of Value Chain Analysis, Limitations of Value Chain Analysis, Meaning of Activity-based costing, Characteristics of Activity-based costing, Need of Activity-based costing, Benefits of Activity-based costing, Steps involved in Activity-based costing.  <b>Practical Problems:</b> Practical Problems on Activity Based Costing</p>		
<b>II</b>	<p><b>Marginal Costing and Decision Making:</b>  <b>Theory:</b> Meaning of Marginal Costing, Objectives, Need, Importance, Advantages and Disadvantages of Marginal Costing. Importance of Marginal Costing in Decision Making. Meaning and Use of Break-Even Point, Introduction of Various Concepts Like Contribution, Profit Volume Ratio, Fixed Costs, Margin of Safety.  <b>Practical Problems:</b> Calculation of BEP in Units and Amount, Profit Volume Ratio, Margin of Safety, Fixed Cost, Sale, Profit, Variable Cost, Contribution.                      Problems on Decision Making – Make or Buy, Selecting and Dropping the Product Line, Selecting the Channel of Distribution.</p>		
<b>III</b>	<p><b>Variance Analysis:</b>  <b>Theory:</b> Meaning of Material and Labour Variance, Characteristics, Advantages and Disadvantages of Material and Labour Variance. Reasons of Arrival of Various Material and Labour Variance. Meaning of Material Cost, Price, Usage, Mix and Yield Variance. Meaning of Labour Cost, Hour (Time/Efficiency), Rate, Mix, Yield and Ideal Time Variance  <b>Practical Problems:</b> Calculation of Material Cost, Price, Usage, Mix and Yield Variance and Labour Cost, Hour (Time/Efficiency), Rate, Mix, Yield and Ideal Time Variance.</p>		
<b>IV</b>	<p><b>Budgetary Control:</b>  <b>Theory:</b> Meaning of budget and budgetary control, Essentials of budget, Objectives and Importance</p>		

of budget and budgetary control, Types of Budgets, Capacity-wise, Functions-wise, Period-wise, Master Budget, Zero-based Budgeting (ZBB), Performance Budgeting.

**Practical Problems:** Practical Problems on Production and Sales Budget

**Books Recommended:**

1. **Advance Management Accounting:** Dr. S.C. Gulhane, Seth Publication Pvt. Ltd., 2017.
2. **Accounting for management:** M.N. Arora, S. Chand & Co., Ltd., New Delhi, 2013.
3. **Advance Management Accounting:** Dr. Pradeep Wath, Payal Prakashan, Nagpur, 2017.
4. **Advance Management Accounting:** Prof. E. Gordon, Himalaya Publication House, 2010.
5. **Management Accounting: Text Problems and Cases,** KHAN and Jain, McGraw- Hill Education 6th Edition
6. **Modern Cost and Management Accounting,** HANIF, Mc Graw - Hill Education, 1st edition
7. **Cost and Management Accounting,** M. N. Arora, Himalaya publishing house 3rd edition



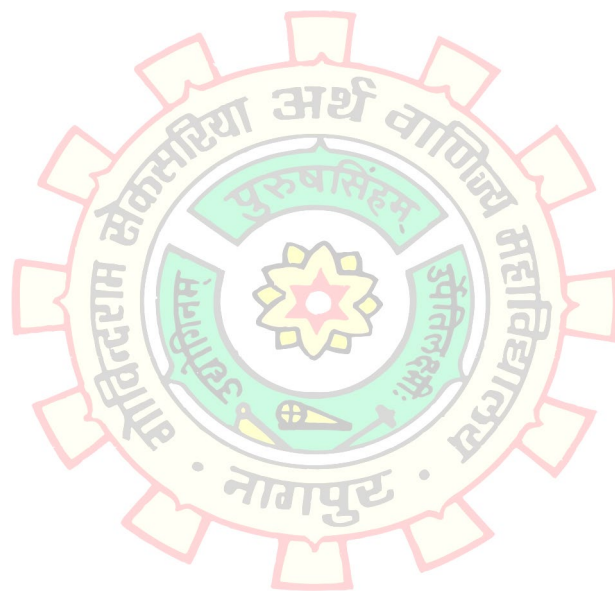
**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – IV**

<b>Environment Regulations and Business Decisions (MCABR 4.3)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objectives:</b> <ol style="list-style-type: none"> <li>To understand environmental regulations and their compliance for sustainable business.</li> <li>To analyze the impact of environmental regulations on business operations and decision-making.</li> <li>To explore strategies for effective decision making for successful business and entrepreneurship.</li> <li>To evaluate the present approach of Indian Business towards environmental obligations.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to - <ol style="list-style-type: none"> <li><b>Understand</b> and <b>recall</b> foundational principles of environmental regulations and compile with strategies to ensure adherence to environmental laws.</li> <li><b>Analyze</b> the implications of environmental regulations on business operations.</li> <li><b>Apply</b> waste management techniques for successful entrepreneurship.</li> <li><b>Evaluate</b> the effectiveness of green business practices on sustainability of business enterprise.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Foundations of Environmental Regulations:</b> Origins and evolution of environmental regulations, Importance of environmental protection in business operations, Key international treaties and conventions, Role of international organizations in environmental governance, Overview of regulatory agencies at national and international levels, their roles and responsibilities in enforcing environmental laws, Regulatory Requirements & Process, Environmental Reporting and ISO 14001, Climate change business and ISO 14064, Tools and techniques for ensuring regulatory compliance, Consequences of non-compliance with environmental regulations, Legal and financial implications for businesses, Corporate governance practices for promoting environmental sustainability. <b>Case Studies</b> Analysis of landmark environmental disasters and their impact on policy-making. Examples: Exxon Valdez, Bhopal Gas Tragedy		
<b>II</b>	<b>Green Business &amp; Decision Making:</b> Concept of Green Management, Green Management in India, Environment Risk Management, Green financing; Financial initiative by UNEP, Green energy management, Green product management, Eco-Commerce models, Challenges & Opportunities for Environmental Governance, Recent Trends in Business Decisions like- Green Accounting, Green Marketing & Green Audit.		
<b>III</b>	<b>Waste Management: Opportunities and challenges for Business:</b> Types of waste and its management, Need and importance of waste management in business, waste management market: Opportunities and challenges, The waste to wealth mission, Indian and global scenario of e-waste, environmentally sustainable waste management system, Entrepreneurship in Waste Management, Waste management business process, 7 R's of Waste management. Case Study- Sustainable Waste Management in Indore, Solid Waste Management- Jaipur City.		
<b>IV</b>	<b>Emerging issues in environmental regulations and business practices:</b> Concept of The Green Rating Project and its importance, Concept of Carbon Credit Trading, Carbon Trading in India and the world, Criticism of Carbon Trading, Benefits & Disadvantages of Carbon Credit, Kyoto Protocol, Future of Carbon Trading in India, Emerging issues in environmental regulations and business practices. <b>Case Studies-</b> ESI Energy Survey, Household Biogas Plants		
<b>Books Recommended:</b>			
<b>1. Environmental Regulation: Law, Science, and Policy – Robert V. Percival et al. - Publisher: Wolters Kluwer, Year of Publication: 2020.</b>			



2. **Environmental Law and Policy** – James Salzman and Barton H. Thompson Jr. - Publisher: Foundation Press, Year of Publication: 2020.
3. **Business and the Natural Environment: A Research Overview** – by Andrew J. Hoffman - Publisher: Cambridge University Press, Year of Publication: 2017.
4. **Pollution Control in Process Industries** – by S. C. Bhatia - Publisher: CRC Press, Year of Publication: 2016.
5. **Corporate Environmental Strategy and Competitive Advantage** – by Bruce D. Henderson - Publisher: Greenleaf Publishing, Year of Publication: 2014.
6. **The Green to Gold Business Playbook: How to Implement Sustainability Practices for Bottom-Line Results in Every Business Function** – by Daniel C. Esty and P. J. Simmons - Publisher: Wiley, Year of Publication: 2013.



**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – IV**

<b>Human Rights and Labour Welfare (MCABR 4.4.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives
<b>Objectives:</b> <ol style="list-style-type: none"> <li>To provide students with a comprehensive understanding of the principles and concepts of human rights</li> <li>To familiarize students with concept human rights protection in India</li> <li>To enable students to critically analyze and evaluate the legislative framework for human rights and labour welfare in India.</li> <li>To study the role of ILO.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li><b>Remember</b> key provisions of human rights.</li> <li><b>Understand</b> the principles of human rights protection in India.</li> <li><b>Understand</b> the legislative framework for labour welfare.</li> <li><b>Analyze</b> the role of ILO and understand the impact of labour welfare practices on happiness quotient.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Introduction to Human Rights:</b> Meaning and definition of Human Rights, characteristics of human rights, overview of the Theories of Human Rights, Provisions of the UN Charter relating to human rights, Universal Declaration of Human Rights- 30 basic human rights under UDHR. International Covenant on Civil and Political Rights (ICCPR); The International Covenant on Economic, Social and Cultural Rights (ICESCR), Practices that violate human rights		
<b>II</b>	<b>Human Rights Protection in India-</b> History of human rights protection in India, Human Rights Commissions, Salient features of National Human Rights Commission of India (NHRC), powers of NHRC, State Human Rights Commissions Exploration of key human rights provisions within the Indian Constitution, including Articles 14, 15, 16, 21. Right against exploitation (Article 23-24), Women’s Rights and Gender Equality (Human rights of women) Significant Supreme Court judgments shaping human rights jurisprudence in India [ <i>Vishakha Guidelines as per the Supreme Court Judgement in Vishakha vs. State of Rajasthan (1997)</i> ]		
<b>III</b>	<b>Legislative Framework for Labour Welfare:</b> Statutory provisions for specific vulnerable groups in the workforce, including women and children, provisions regarding health and safety of working women and children, laws protecting children’s rights. Provision of social security benefits for the unorganized workers under the Unorganised workers social security Act, 2008. Appointment of labour welfare officers, duties of labour welfare officers, penalty for committing of unfair labour practices.		
<b>IV</b>	<b>Labour Welfare in India:</b> Background and structure of ILO, main bodies of ILO, functions of ILO, importance of ILO, Impact of ILO on Indian labour laws. Legal provisions regarding child labour under the Child Labour (Prohibition and Regulation) Amendment Act, 2016. Rights of migrant workers. Role of NGO in protecting Human Rights. Case study of some NGOs working for human rights in India Labour welfare practices and happiness quotient		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"> <li>"Human Rights: Politics and Practice" by Michael Goodhart</li> <li>"Labour Law in India" by H.L. Kumar</li> <li>"International Labour Law" by Jean-Michel Servais</li> <li>"Gender, Work, and Labour Markets" edited by Ruth Pearson, Jacqueline O'Reilly, and Kate Hardy</li> </ol>			

**Name of Course: M.Com. (Major in Accounts & Business Regulations)**

**Semester – IV**

<b>Indian Financial System (MCABR 4.4.2)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Electives
<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>To provide students with a nuanced understanding of the contemporary dynamics and recent developments in the Indian Financial System.</li> <li>To familiarize students with the evolving regulatory framework, governance practices, and technological advancements reshaping the financial landscape.</li> <li>To enable students to critically analyze emerging trends, challenges, and opportunities in various segments of the financial sector.</li> <li>To develop strategic thinking and decision-making skills required for navigating complexities and uncertainties in the modern financial environment.</li> </ol>			
<p><b>Learning Outcomes:</b> After learning this course, students will be able to –</p> <ol style="list-style-type: none"> <li><b>Evaluate</b> the impact of economic reforms and technological advancements on the evolution of India's financial system, demonstrating an understanding of its historical context, modernization, and challenges in achieving financial inclusion. <b>(Evaluate)</b></li> <li><b>Analyze</b> the digital transformation of money markets and alternative investment platforms, assessing the regulatory challenges and implications for market liquidity and efficiency. <b>(Analyze)</b></li> <li><b>Evaluate</b> the rise of digital banking and fintech disruption, analyzing the regulatory challenges, cybersecurity risks, and opportunities for collaboration between traditional financial institutions and fintech startups. <b>(Evaluate)</b></li> <li><b>Assess</b> the global integration of Indian financial markets and regulatory responses to systemic risks, demonstrating an understanding of climate-related financial risks, regulatory convergence, and emerging trends in corporate finance. <b>(Evaluate)</b></li> </ol>			
Unit	Content		
<b>I</b>	<p><b>Unit I: Dynamics of Indian Financial System:</b></p> <p><b>Evolution and Modernization:</b> Historical overview of India's financial system pre-independence and post-independence, Impact of economic reforms and liberalization on the financial sector, Digitalization and technological advancements in financial services: UPI, Mobile banking, Digital wallets.</p> <p><b>Sustainability and Responsible Finance:</b> Integration of Environmental, Social, and Governance (ESG) factors in finance: Climate risk assessment, Social impact investing, Sustainable finance initiatives: Green bonds, Sustainability-linked loans, Corporate social responsibility (CSR) in the financial sector: Disclosure requirements, Impact reporting</p>		
<b>II</b>	<p><b>Unit II: Financial Markets in Transition</b></p> <p><b>Digital Transformation of Money Markets:</b> Emergence of digital payment systems: Unified Payments Interface (UPI), Immediate Payment Service (IMPS), National Electronic Funds Transfer (NEFT), Role of Payment Banks and Small Finance Banks in enhancing financial inclusion: Products and services offered, Regulatory framework, Regulatory challenges and consumer protection measures in digital finance: Data privacy, Cybersecurity.</p> <p><b>Real Estate and Alternative Assets:</b> Growth of Real Estate Investment Trusts (REITs) and Infrastructure Investment Trusts (InvITs): Regulatory framework, Investor participation, Introduction of regulated platforms for trading in alternative assets: Art, Wine, Cryptocurrencies, Regulatory challenges and investor protection measures in alternative asset markets: Valuation methodologies, Custodial arrangements</p>		
<b>III</b>	<p><b>Unit 3: Banking and Financial Intermediation</b></p> <p><b>Digital Banking Revolution:</b> Rise of digital banks and neo-banks: Features and services, Customer acquisition strategies, Open Banking initiatives and API banking: Collaboration opportunities,</p>		

	<p>Regulatory implications, Cybersecurity challenges and risk management in digital banking: Data breaches, Fraud prevention measures.</p> <p><b>Insurtech and Digital Insurance:</b> Adoption of technology in insurance: Online distribution channels, Usage-based insurance, Expansion of health and parametric insurance products: Telemedicine, Healthtech partnerships, Regulatory reforms to promote innovation and consumer-centricity in insurance: Sandbox approach, Regulatory sandboxes.</p>
<b>IV</b>	<p><b>Unit 4: Globalization and Emerging Challenges</b></p> <p><b>Global Integration of Indian Financial Markets:</b> Liberalization of capital flows and foreign investment regulations: Foreign Direct Investment (FDI) norms, External Commercial Borrowings (ECBs), Impact of global economic trends and geopolitical developments on Indian markets: Trade tensions, Currency fluctuations, Challenges of managing external sector vulnerabilities and exchange rate fluctuations: Forex reserves management, Capital account convertibility.</p> <p><b>Fintech Disruption and Collaboration:</b> Fintech ecosystem in India: Payments, Lending, WealthTech, RegTech, Collaboration between traditional financial institutions and fintech startups: Partnerships, Investments, Regulatory sandbox framework and fostering innovation in fintech: Eligibility criteria, Regulatory exemptions.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. "Indian Financial System: Recent Developments and Future Trends" by Rakesh Mohan</li> <li>2. "Financial Markets and Institutions in India: Contemporary Perspectives" by V. V. Bhatt</li> <li>3. "Fintech Revolution: Innovations, Regulations, and Implications" by Arun Jaitley</li> <li>4. "Sustainable Finance: Concepts, Practices, and Challenges" edited by Rajnish Mehra</li> <li>5. "Globalization and Financial Regulation: Implications for India" by Urjit Patel</li> </ol>	

