

M.Com. (CBCS)

(Applicable to the batch of students admitted in the academic year 2023-24 and onwards)

SYLLABUS



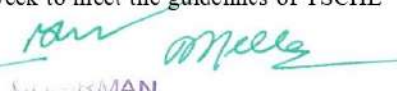
**FACULTY OF COMMERCE,
PALAMURU UNIVERSITY,
MAHABUBNAGAR- 509001, T.S.**

2023

M.COM. (CBCS) COURSE STRUCTURE
(w.e.f. 2023-24)

SEMESTER-I											
S. No.	Code	Title of the Paper	THPW	Credits	ESED	MARKS					TOTAL
						IA	A	S	LPE	ESE	
1	Com 1: Core-I	Managerial Economics	4	4	3 Hrs	20	10	10	-	60	100
2	Com 2: Core-II	Principles of Marketing	4	4	3 Hrs	20	10	10	-	60	100
3	Com 3: Core-III	Organization Theory & Behaviour	4	4	3 Hrs	20	10	10	-	60	100
4	Com 4: Elective-I	Specialization**	4	4	3 Hrs	20	10	10	-	60	100
5	Com 5: Elective-II	Specialization**	4	4	3 Hrs	20	10	10	-	60	100
TOTAL			20	20		100	50	50	0	300	500
SEMESTER-II											
1	Com 6: Core-I	International Business and Business Environment	4	4	3hr	20	10	10	-	60	100
2	Com 7: Core-II	Marketing Management	4	4	3hr	20	10	10	-	60	100
3	Com 8: Core-III	Human Resource Management	4	4	3hr	20	10	10	-	60	100
4	Com 9: Elective-I	Specialization**	4	4	3hr	20	10	10	-	60	100
5	Com 10: Elective-II	Specialization**	4	4	3hr	20	10	10	-	60	100
TOTAL			20	20		100	50	50	0	300	500
SEMESTER-III											
1	Com 11: Core-I	Research Methodology & Statistical Analysis	4	4	3hr	20	10	10	-	60	100
2	Com 12: Core-II	E-Commerce (ID Paper)	4 (3T+1P)	4	3hr	15	-	-	35	50	100
3	Com 13: Core-III	Cost Accounting and Control	4	4	3hr	20	10	10	-	60	100
4	Com 14: Elective-I	Specialization**	4	4	3hr	20	10	10	-	60	100
5	Com 15: Elective-II	Specialization**	4	4	3hr	20	10	10	-	60	100
TOTAL			20	20		95	40	40	35	290	500
SEMESTER-IV											
1	Com 16: Core-I	Quantitative Techniques for Business Decisions	4	4	3hr	20	10	10	-	60	100
2	Com 17: Core-II	Business and Corporate Taxation	4	4	3hr	20	10	10	-	60	100
3	Com 18: Core-III	Strategic Management	4	4	3hr	20	10	10	-	60	100
4	Com 19: Elective-I	Specialization**	4	4	3hr	20	10	10	-	60	100
5		Project Work	8	4		-	-	-	-	75 D + 25 VV	100
Total			24	20		80	40	40	0	340	500
Grand Total			84	80	0	375	180	180	35	1230	2000

ID: Inter Disciplinary/ Open Elective – Paper in Third Semester offered by Commerce Department; THWP: Teaching Hours per Week; ESED: End-Semester Examination Duration; IA: Internal Assessment; A: Attendance; S: Seminar; LPE: Lab Practical Examination; T: Theory; P: Practical; VV: Viva-Voce; D: Dissertation; ** Area of Specialization; ## 2 hours for Continuous Comprehensive Evaluation (CCE) of the students per week to meet the guidelines of TSCHE and course coherence.


 CHAIRMAN
 Board of Studies, Commerce
 Palamuru University,
 Mahabubnagar.





****Area of Specialization**

Sl. No.	Specialization	Semester-I	Semester-II	Semester-III	Semester-IV
I	Finance (F)	(1) FM: Financial Management	(3) IM: Investment Management	(5) IFM: International Financial Management	(7) FD: Financial Derivatives
		(2) IAS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) SAPM: Security Analysis and Portfolio Management	
II	Accounting (A)	(1) FM: Financial Management	(3) IM: Investment Management	(5) ACA: Advanced Corporate Accounting	(7) ACAC: Advanced Cost Accounting and Control
		(2) IAS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) FSA: Financial Statement Analysis	
III	Marketing (M)	(1) RM: Retail Marketing	(3) CRE: Consumer Rights & Education	(5) IM: International Marketing	(7) SCM&CRM: Supply Chain Management & Customer Relationship Management
		(2) ASM: Advertising & Sales Management	(4) SM: Services Marketing	(6) CB: Consumer Behavior	
IV	Human Resource Management	(1) Strategic HRM	(3) International HRM	(5) Organizational Change & Development	(7) Human Resource Development
		(2) Professional Management	(4) Industrial Relations	(6) Labour legislatives	
V	Taxation (T)	(1) FM: Financial Management	(3) IM: Investment Management	(5) DT: Direct Taxation	(7) Tax : Tax Planning
		(2) AS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) IDT : Indirect Taxation	(8) IT: International Taxation
VI	International Business (IB)	(1) FM: Financial Management	(3) IM: Investment Management	(5) IFM: International Financial Management	(7) IBE: International Business Environment
		(2) AS: Indian Accounting Standards	(4) AMA: Advanced Managerial Accounting	(6) ITTP: International Trade – Theory and Practice	(8) IM: International Marketing

ID: Inter Disciplinary/ Open Elective – Paper in Third Semester offered by Commerce Department; THWP: Teaching Hours per Week; ESED: End-Semester Examination Duration; IA: Internal Assessment; A: Assignment; S: Seminar; LPE: Lab Practical Examination; T: Theory; P: Practical; VV: Viva-Voce; D: Dissertation;

** Area of Specialization;

M. Anusacke

[Handwritten Signature]
 CHAIRMAN
 Board of Studies, Commerce
 Palamuru University,
 Mahabubnagar.

[Handwritten Signature]

[Handwritten Signature]

PROJECT REPORT GUIDELINES

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, collect relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.

The topic is to be selected carefully in consultation with supervisor. All the material that relates to project work, including filled-in questionnaire should be shown to your supervisor and be kept until the Examination Branch has confirmed your results. Do not throw this material away once your project work is submitted, as you might be asked to present it as part of the Viva-Voce Examination, before your project work results are confirmed.

The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project work and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule and providing the supervisor with samples of your work.

Students must ensure that they maintain **regular contact with their supervisors** and provide the supervisor with drafts of their work at regular intervals.

Students are required to submit a project report on a topic related/connected with trade, industry and commerce. Project work can be done by taking the information from the select organization focusing on areas like Accounting, Finance, Marketing, Human Resource Management, Operations and Management etc.

The project reports would be examined by the external examiner and based on the report and Viva-Voce examination conducted at the end of IV-Semester, a student will be awarded marks and send to Examination Branch, P.U .

The External Examiners will examine the following in Project Report:

- a) Review of Literature.
- b) Objectives of the study, Methodology of the study.
- c) Style of Presentation – Comprehensiveness, Table presentation, Graphs, Charts etc.
- d) Analysis and interpretations of the study.
- e) Overall linkage between objectives, methodology, findings and suggestions.
- f) Bibliography and References.

M. Anusree
Raghu Mal
Chairman
CHAIRMAN
Board of Studies, Commerce
Palamu University,
Main Building, Raigarh
Jharkhand

ORGANISATION OF PROJECT REPORT

1) Project report should be presented in the following sequence:

- Title Page
- Student's Declaration
- Supervisor's Certificate
- Principal/Head's Certificate
- Certificate Issued by the Organization
- Acknowledgements
- List of Table /Figures
- Contents Page
- Chapters
- Bibliography
- Appendices

2) **Chapter Scheme:** Keeping in view the objectives of the study, the chapter should be designed. Generally, the suggested scheme of chapters for project work is as under:

- **Chapter-I: Introduction:** This chapter covers introduction to topic, review of literature, importance of the study, the research problem, objectives of the study, hypotheses, methodology, sample design, sources of data, scope of the study, statistical tools, chapter scheme
- **Chapter-II: Profile of Company/ Profile of Respondents:** This chapter deals with profile of company / companies, or profile of respondents (If primary data are used for the study).
- **Chapter-III: Data Analysis and Interpretation:** This chapter presents the data analysis, interpretations, and inferences for the collected data.
- **Chapter-IV: Summary and Findings:** This Chapter covers summary, conclusions, findings and recommendations of the study.

M. Anurag
Raj
Chairman
CHAIRMAN
Board of Studies, Commerce
Punjab University
Chairman

TECHNICAL SPECIFICATIONS OF THE PROJECT REPORT

1. Project Report should be typed on **A4 white papers**, and be **1.5 spaced**.
2. All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
3. **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
4. **Three (3) bound copies & a Soft-copy** should be submitted to the **Principal/Director of your College/Institute**.
5. **Bibliography & References:** Bibliography & References are necessary to avoid plagiarism, to verify quotations and enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project report as well as at the end of the project report. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

Citation provides a brief details of the authors and date of publication for referencing the work in the body of the text.

Reference list is given at the end of the text and is a list of all references used with additional details provided to help and identify each source.

6. Project report may be prepared in about 40 to 60 pages.
Note: Proper referencing is a crucial aspect of the project work. Hence, the students are strongly advised to talk to their supervisors about this matter, in order to make sure that the project report follows the appropriate referencing method.
7. **Internship:** The students should undertake the internship during the summer vacation for a duration of 6 days intervening between II & III semesters at a Business Organization/ Government Department/ Software Company/Service Organization/ Banks/Chartered Accountant firm as per the guidance of Supervisor concerned. Internship may be in the area of project work to be undertaken by the students or any area of student's interest. Students should obtain a certificate from the Organization where internship is carried. Internship report may be prepared in about 5 to 10 pages and appended at the end of project report.

8. Evaluation of Project Work:

*The project work will be evaluated for 100 marks; the distribution of marks is as under:

Project Work Record	50
Internship Report	25
Viva –Voce examination	25
Total	100




CHAIRMAN
 Board of Studies, Commerce
 Balamuru University,
 Mahabubnagar.






M.Com (CBCS) Course – 2023-24
Scheme of Evaluation

The Scheme of Evaluation for M.Com. (I, II, III & IV Semesters) – 2023-24 is as under:

1. The performance of the students will be evaluated for 100 marks which consist of 40 marks for internal assessment & 60 marks for semester-end examination.
2. The question paper pattern for internal assessment is for 40 marks divided into four parts which consists of:

- i. Internal Evaluation in each paper consists of 4 Internal Assessments spanned over equal interval of time with a weightage of 10% each.
- ii. Each Internal Assessment will be conducted for 50 marks in the following pattern:

Class Test:		
(A)	(10 MCQ - 5 marks; 10 Fill in the blanks Questions – 5 marks and 05 Descriptive answers questions (1x5=10 marks)	15 Marks
(B)	Assignment	05 marks
(C)	Seminar/ Article/Book Review/Case Study	10 marks
(D)	Student Classroom attendance	10 marks
Total Marks		40 Marks

Note: The duration of internal assessment for 15 marks is 30 minutes.

- iii. Student Classroom attendance 10 marks will be given weightage as following:

% of Attendance	Marks
95% to 100%	10
86% to 94%	8
81% to 85%	6
75% to 80 %	4
65% to 74%*	2

*(Only to those students who provide a valid reason with condonation fee)

3. The question paper pattern for end-semester examination is for 60 marks divided into Part 'A' & 'B' which consists of:

Part – A – 20 Marks (4 short answer questions each carries 5 marks) without choice

Part – B – 40 Marks (4 long answer questions each carries 10 marks) with internal choice

Note: The duration of end-semester examination for 60 marks is three (3) hours.

4. The question paper pattern for practical papers like; E-Commerce will be evaluated for 100 which consist of 50 marks semester-end examination, 15 marks for internal assessment and 35 marks for lab practical examination.

M. Anusheke

Raghu

M. Anusheke

M. Anusheke

CHAIRMAN
Board of Studies, Commerce
Palamuru University,
Mahabubnagar.

M. Anusheke

**SEMESTER-I
MANAGERIAL ECONOMICS**

PAPER CODE: Com 1: Core – I
THPW: 4; Credits: 4

Total Marks: 100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Meaning of Managerial Economics - Managerial Economics and Economic Theory - Managerial Economics and Decision Sciences - Nature of managerial decision making - Managerial decision making process - Firm-meaning-Objectives - Concept of Economic Profit Vs. Accounting profit - Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems—Role of marginal analysis in decision making - Total, average and marginal relationship (including problems).

UNIT-II: DEMAND ANALYSIS:

Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand(demand function) – Relationship between AR and MR- Utility Analysis and Consumer Surplus – Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity – Measurement of Elasticities with Point and Arc Method - Elasticity and Decision making (including problems).

UNIT-III: PRODUCTION and COST ANALYSIS:

Meaning of Production function – Cobb Douglas Production Function – Production with one variable input – Law of Diminishing marginal returns – Optimal employment to a factor of production - Production with two variable inputs – Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path – Returns to scale and economies of scope (including problems).

Concepts of Cost – Short run Cost Functions - Finding Minimum Average Variable Cost through equations – Long Run Cost Function - (including problems).

UNIT - IV: MARKET STRUCTURE:

Perfect and Imperfect market condition – Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision – Monopoly: characteristics,– Profit Maximization in short run and long run, Allocative Inefficiency, Income Transfer and Rent seeking – price discrimination-Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run, Oligopoly: Characteristics – Price Rigidity - Kinked Demand Model (including problems).

SUGGESTED READINGS:

1. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

M. Anusheeb
M. Anusheeb
M. Anusheeb

[Signature]
CHAIRMAN
Board of Studies, Commerce
Palamuru University,
Mahabubnagar.

SEMESTER-I
PRINCIPLES OF MARKETING

PAPER CODE: Com 2: Core – II
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To render an in-depth understanding of the 4 P's of marketing and familiarize learners with the latest developments in the field of marketing.

UNIT-I: BASICS OF MARKETING:

Meaning and Definition of Marketing- Scope of Marketing- Marketing Management Orientations/ Concepts (Product, Production, Selling, Marketing and Holistic Marketing) - Marketing Mix.

(Note: Choose a product and draft its marketing mix).

Market Segmentation: Concept- Bases of segmenting consumer and business markets- Requirements of effective segmentation

(Note: Choose a company and identify the bases of segmenting market for its product).

Target Market-Concept-Market Targeting Strategies (Mass, segmented, niche and micro marketing)- Concept of Positioning- Bases of Positioning- Positioning Maps

(Note: Create positioning maps for 10- 15 brands in FMCG sector/automobile sector/IT sector etc).

UNIT-II: MARKETING PLANNING & ANALYSIS AND CONSUMER BUYING BEHAVIOUR:

Meaning of Marketing Planning & Analysis- Contents of a Marketing Plan- Marketing Implementation & Control

(Organising the marketing department- marketing controls- Annual, Profitability, Efficiency and Strategic controls)

(Note:Take income statements of two competing companies and perform marketing profitability analysis for these companies).

Consumer Markets: Factors influencing consumer behavior- Models of consumer behavior (Marshallian, Maslow, Howard- Sheth model)- Steps in consumer decision process.

(Note: Apply consumer behaviour models for analyzing consumer behavior towards a consumer product)

Business Markets: Nature of buying unit- Participants in business buying- Business buying process.

(Note: Chalk out the buying process of a Paper Manufacturer / Textile Mill/ Computer Assembling Business etc).

UNIT- III PRODUCT AND PRICE MANAGEMENT:

Meaning of Product- Product Levels- Product Classification- Product Mix Decisions- New Product Development Process-Product Life Cycle Strategies- Branding- Packaging- Labelling

(Note: Identify a new product in the market and examine its development process).

Meaning of Price- Pricing Objectives- Pricing Methods (consumer based, competition based, cost-based) - Pricing Strategies (New product pricing, Product mix pricing, Price Adjustment strategies, Pricing across channels)

(Note: Identify top 100 brands in India and prepare a chart of their brand values over past 5 years

Assume hypothetical figures to conduct break even & marginal analysis and determine price of product, compute mark-up price and cost plus price using hypothetical figures).

UNIT- IV PROMOTION AND PLACE MANAGEMENT

Promotion Mix -Elements – Advertising: Objectives- Budget – Media- Effectiveness. (Note: Identify the considerations for evaluating media buy) Personal Selling: Steps (Note: Determine number of salespeople needed to sell 1000 units of laptops)– SalesPromotion: Objectives, Tools - Public Relations and Publicity: Public Relations Tools - Direct Marketing & its Forms

Marketing Channels- Channel levels- Channel Types- Channel Design Decisions- Channel Management Decisions-Channel Conflict- Conflict Resolution-Wholesaling- Types of wholesaler- Retailing: Format of retail stores.(Note: Fix margins for retailers if you were the wholesaler of food / personal care products).

M. Anvesha
Raghu
hush

Chairman
CHAIRMAN
Board of Studies, Commerce
Palamuru University,
Mahabubnagar.

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
3. Stanton WJ: Fundamental of Marketing,
4. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi.
5. Marketing Management: A South Asian Perso
6. Marketing Management: Ramaswamy&Namakumari, Tata McGraw Hill
7. Marketing Planning and Strategy: Jain, Cengage learning.
8. Marketing Management: Gandhi IC, Tata McGraw Hill
9. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
10. Marketing Channels: Rosenbloom, Cengage learning.
11. The Essence of Marketing: Majare, PHI
12. New Marketing Strategies: Ian Chasten, McGraw Hill
13. Marketing Management: Nazia Sultana & B. Shailaja, National Publishing Co.
14. Marketing Management: RajanSaxena, Tata McGraw Hill
15. Marketing: Sharma etal., Cengage Learning.
16. Digital Marketing Strategy: An Integrated Approach to Online Marketing: Simon Kingsnorth, Kogan Page

M. Anand

Raj

Anand

H. Anand
CHAIRMAN
Board of Studies, Commerce
Palamuru University,
Mahabubnagar.

H. Anand

SEMESTER-I
ORGANISATION THEORY AND BEHAVIOUR

PAPER CODE: Com 3: Core – III
THPW: 4; Credits: 4

Total Marks: 100[60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: to familiarize the students with the conceptual framework of discipline Organization Theory & Behaviour and its application in contemporary organizations.

UNIT-I: INTRODUCTION:

Organization: Definition – Organisation Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- - Systems Approach – Contingency Approach.

Organisational Behaviour: (OB) – Features – Scope – Challenges and opportunities for OB – Contributing disciplines to the OB.

Organisational Effectiveness: Meaning – Factors affecting organizational effectiveness – concept of positive organization behavior – Positive organizational Scholarship.

UNIT-II: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:

Individual Behaviour: Factors Influencing Individual Behaviour -Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal and External; Attitudes and Behaviour- Attitude Formation.

Group Behavior: Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Decision Making.

UNIT-III: MOTIVATION, MORALE AND ORGANIZATIONAL CULTURE & CHANGE:

Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter).

Morale: Meaning – Factors influencing Morale

Organisational Culture: Meaning – Forming a Culture – Sustaining a Culture – Changing a Culture

Change – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

UNIT-IV: LEADERSHIP, STRESS MANAGEMENT, CONFLICT AND COMMUNICATION:

Leadership: Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal)

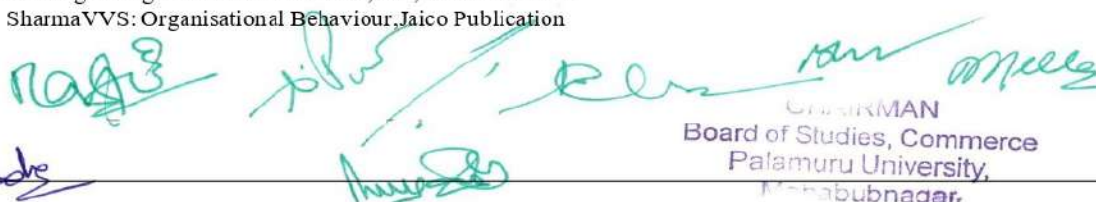
Stress Management: Meaning – Sources of Stress – Consequences of Stress – Managing Stress.

Conflict – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

Communication: Meaning – Process – Types (Formal & Informal) – Significance – Barriers to Communication – Concept of computer mediated communication.

SUGGESTED READINGS:

1. Robins P.Stephen & Judge: Organizational Behavior, Pearson, New Delhi.2007
2. Greenberg and Baron: Behaviour in Organisation
3. Daft: Organisation Theory and Design, Thomson 2005
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
5. Nahavandi: Organizational Behaviour, sage.
6. Nelson: Organisational Behaviour, 3e, Thomson 2006
7. Aswathappa: Organizational Behavior, Himalaya Publisher.
8. Jones G R :Organizational Theory, Pearson Education, New Delhi
9. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication
10. Hellriegel: Organisational Behaviour, 10e, Thomson 2006.
11. SharmaVVS: Organisational Behaviour,Jaico Publication


 CHAIRMAN
 Board of Studies, Commerce
 Palamuru University,
 Mahabubnagar.

SEMESTER-I
FINANCIAL MANAGEMENT

PAPER CODE: Com 4: Elective - I
THPW: 4; Credits: 4

Total Marks: 100[60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

UNIT-I: INTRODUCTION AND CAPITAL BUDGETING:

(a) Financial Management: Meaning- Evolution – Organization of Finance Function – Goals of Financial Management

(b) Capital Budgeting: Meaning – Importance –Process –Kinds of Decisions –Cash Flow Estimation– Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return – Discounted Techniques – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index – NPV Vs. IRR – Capital Rationing (Including Problems)

Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent Coefficient of Variation – and Decision Tree Analysis (Including Problems)

UNIT-II: WORKING CAPITAL MANAGEMENT:

Working Capital: Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems)

Cash Management: Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle–Cash Forecasting and Budgeting – Determination of Optimum Cash Balance (Including Problems)

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems)

Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

UNIT-III: FINANCING DECISIONS:

Cost of Capital: Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of Weighted Average and Marginal Cost of Capital (Including Problems)

Leverages: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage– Degree of Combined Leverage – Indifference Point (Including Problems)

Capital Structure Theories: Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)

UNIT-IV: DIVIDEND DECISIONS:

Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory)

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems).

M. Anushe

CO

Chairman
CHAIRMAN
Board of Studies, Commerce
Palamu University,
Maharajganj

Page 3

SUGGESTED READINGS:

1. Van Horn, James C: Financial Management, PH.
2. Rustagi, R.P. Financial Management, Sultan Chand.,
3. Pandey I.M.: Financial Management, Vikas,
4. Prasanna Chandra: Financial Management, TMH,
5. Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson,
6. Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson,
7. Khan M.Y. & Jain PK: Financial management, TMH,
8. Kulkarni PV.: Financial Management, Himalaya.,
9. Lasher: Practical Financial Management, Thomson,
10. Shashi K Gupta and RK Sharma: Financial Management, Kalyani,
11. Solemen Ezra & Pringle John J: An Introduction to Financial Management, PH,
12. Srivatsava R.M: Essential of Business Finances, Himalaya,
13. Sudarsan Reddy G: Financial Management, Himalaya,

M. Anusabe

S. P. S.

CHAIRMAN
Board of Studies, Commerce
Palamuru University,
Mahabubnagar.

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

SEMESTER-I
INDIAN ACCOUNTING STANDARDS

PAPER CODE: Com 5: Elective – II
THPW: 4; Credits: 4

Total Marks:100 [60ESE+20I+10A+10S]
ESED: 3 HRS

Objective: To familiarize the student with accounting standards and financial reporting practices.

UNIT-I: INTRODUCTION:

Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting standard: Concept -Evolution - Difficulties in standard setting process – IASB - FASB- ASB India: Constitution - Functions – Procedure for setting standards - Need for Uniform Global Financial Reporting - Significant differences between IAS, US GAAP and Indian GAAP (AS) - IFRS Concept – Convergence of Accounting Standards - Ind AS Concept – Applicability/Adoption of Ind AS (Road Map).
(Theory only)

UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS-1 to 21):

Overview of Indian Accounting Standards: (Ind AS-1 to Ind AS-21): Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-11: Construction contracts – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases – Ind AS-18: Revenue – Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates. **(Theory only)**

UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS-23 to 41):

Overview of Indian Accounting Standards: (Ind AS-23 to Ind AS-41): Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-32: Financial instruments: Presentation – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind AS-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. **(Theory only)**

UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS-101 to 106):

Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106): Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind As-106: Exploration for and evaluation of mineral resources. **(Theory only)**

SUGGESTED READINGS:

1. Jawaharlal “Accounting Theory and Practice” Himalya Publishing Company, New Delhi.
2. Porwal L.S. “Accounting Theory” Tata McGraw-hill Publishing Company, New Delhi.
3. Rawat D.S. “Accounting Standards” Taxmann Allied Services Private Limited, New Delhi.
4. Rawat D.S. “Ind ASs Converged IFRS” Taxmann Allied Services Private Limited, New Delhi.
5. Kamal Garg “Ind AS & IFRS” KG Management Advisors LLP, New Delhi, 2017
6. Kamal Garg “IFRS Concepts and Applications” Bharat Law House Pvt. Limited, New Delhi.
7. Ghosh T.P. “IFRSs for Finance Executives”, Taxmann Allied Services Private Limited, New Delhi.
8. Gupta R.L & Radhaswamy “Advanced Accountancy” Sultan Chand & Sons, New Delhi.

JOURNALS & NEWS PAPERS:

- 1) Chartered Accountant, Journal, ICAI.
- 2) Management Accountant, Journal, ICWAI
- 3) Economic Times, News Paper, Times of India
- 4) Business Line, News Papers, The Hindu.

M. Anurag

my 28
CHAIRMAN
Board of Studies, Commerce
Palamuru University,