



Progressive Education Society's

**Modern College Of Arts, Science and
Commerce, Ganeshkhind, Pune – 411 016
(Autonomous)**

Syllabus for
M. COM. Part II

Introduction:

M.Com started in the academic year 2000-2001. The course is revised from 2022-23.

The course for regular students and having CBCS pattern. We offer two special courses named as Advanced Accountancy, Auditing and Taxation and Business Administration. The M. Com (Semester pattern with Credit System) degree Program shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

The M.Com. Course will be of Two Years duration consisting of two part.

I.e. Part I and Part II. Each part is having Two Semesters. Thus, the M.Com.

Course is of Four Semesters. For each Semester, there will be Four Papers of 100 marks each. M.Com. Degree will be of 1600 marks in aggregate.

Programme Objectives:

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

Programme Specific Outcomes (PSOs):

Group A: Advanced Accountancy, Taxation and Auditing

PSO1: Students acquires knowledge of techniques, methods systems of accountancy, Auditing and taxation.

PSO2: Students gets the knowledge of accounting standards and its application. PSO3: Develops the ability to solve the problems related to company accounts in various situations.

PSO4: Students understands the GST application and monitoring mechanism.

Group F: Business Administration

PSO1: Students apply the knowledge of thinking critically to solve the business problems.

PSO2: Students understands the professional values and ethics of business.

PSO3: Students demonstrate an understanding of factors affecting on business.

Examination Pattern:

The examination of regular students of M.Com. degree course of the University of Pune admitted in the academic session 2019-20 and after shall be based on: (a) Semester Examination (b) Continuous Assessment (c) Choice Based Credit System, and (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (1A) of 40 marks and the University Examination (UE) of 60 marks/ 3 hours duration at the end of each semester. A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

The Internal Assessment for each paper will be 40 marks, which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others.

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrears subjects of earlier semesters along with current (Subsequent) semester subjects.

Suggested internal assessment tools for courses:

The concerned teacher shall announce the units for which internal assessment will take place. A teacher may choose one of the methods given below for the assessment.

1. Library notes
2. Students Seminar
3. Short Quizzes / MCQ Test
4. Home Assignments
5. Tutorials/ Practical
6. Oral test
7. Research Project
8. Group Discussion
9. Open Book Test

10. Study Tour
11. Written Test
12. PPT presentation
13. Field Visit
14. Industrial Visit
15. Viva

Teaching Methodology:

1. Classroom Teaching
2. Guest Lectures
3. Group Discussions
4. Surveys
5. Power Point Presentations
6. Visit to Institutions / Industries
7. Research Papers & Projects
8. E-content

Subject List

SEMESTER III

Sr. No.	Subject Type	Subject Code & Title	Credits			Total No. of Lectures
			Theory	Practical	Total	
1	Compulsory	23-COM231 Business Finance	4		16	45
2	Compulsory	23-COM232 Research Methodology For Business	4			45
3	Elective Group A	23-COM233(a) Advanced Auditing	4			45
4	Elective Group A	23-COM233(b) Specialized Auditing	4			45
5	Elective Group F	23-COM234(a) Human Resource Management	4			45
6	Elective Group F	23-COM234(b) Organizational Behavior	4			45

SEMESTER IV

Sr. No.	Subject Type	Subject Code & Title	Credits			Total No. of Lectures
			Theory	Practical	Total	
1	Compulsory	23-COM241 Capital Market & Financial Services	4		16	45
2	Compulsory	23-COM242 Industrial Economics Environment	4			45
3	Elective Group A	23-COM243(a) Recent advances in Accounting, Auditing and Taxation	4			45
4	Elective Group A	23-COM243(b) Project work/ Case Studies in Accounting, Auditing and Taxation	4			45
5	Elective Group F	23-COM244(a) Recent Advances in Business Administration	4			45
6	Elective Group F	23-COM244(b) Project Work/Case Studies in Business Administration	4			45

Syllabus

Semester III

Subject Code: 23-COM231

Subject: BUSINESS FINANCE

Total Lectures=45

Unit	Particulars	No of lecture
I	Introduction to Business Finance <ul style="list-style-type: none">▪ Meaning▪ Objectives▪ Scope and importance Time Value of Money: <ul style="list-style-type: none">▪ Need & Importance▪ Future value▪ Present value through discounted cash flow technique▪ Calculating Time Value using Technology▪ Introduction of IIR	10
II	Strategic Financial Planning: <ul style="list-style-type: none">▪ Meaning - objectives, assumptions,▪ Steps in financial planning estimating financial requirements of firm▪ Limitations of financial planning▪ Capitalization - overcapitalization, undercapitalization,▪ Theories of capitalization,▪ Estimating financial needs and Sources of finance.	11
III	Sources of Long term Finance: <ul style="list-style-type: none">▪ Ownership securities - equity shares: characteristics, advantage and disadvantages▪ Preference shares: characteristics, advantage and disadvantages▪ Companies Act (Amendment) 2013▪ Creditor's securities- debentures: characteristics, classification, procedure of issuing debentures and Bonds.▪ Company Deposit▪ Deployment of long term finance	16
IV	Short Term Finance and The Innovative Capital Market Instruments <ul style="list-style-type: none">▪ Characteristics of short term finance – short term needs,▪ Sources of short term finance	8

	<ul style="list-style-type: none"> ▪ Role of working capital ▪ Best management practices of working capital <p>The Innovative Capital Market Instruments</p> <ul style="list-style-type: none"> ▪ Warrants ▪ Secured Premium Notes (SPN) ▪ PCD / NCD with Buyback Arrangements ▪ American Depository Receipts (ADRs) ▪ Global Depository Receipts (GDRs) ▪ Euro Commercial Papers (ECPs) ▪ External Commercial Borrowings (ECBs) ▪ Introduction to reading Balance Sheet ▪ Deployment of Short term finance 	
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Reference books:

1. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International
2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.
3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad
4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House
5. Prasana Chandra, 'Financial Management: Theory and Practice'
6. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of corporate finance', Cengage Learning Private Limited, Delhi.
7. Robert Kiyoski - 'CashFlow Quadrant'

Subject Code: 23-COM232

Subject: Research Methodology for Business

Total Lectures= 45

Unit	Particulars	No of lecture
I	<ul style="list-style-type: none">• Conceptual Framework of Business Research• Introduction -Definition, Objectives, Significance• Types of Research• Criteria of research -features of a Good Research• Steps in Scientific Research Process• Research Methods versus Methodology• Ethics and Modern practices in Research:• Ethical Issues in Research – Plagiarism• Role of Computer in Research• Application of Statistical software- Introduction to SPSS	10
II	<ul style="list-style-type: none">• Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling• Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem Review of Literature• Hypotheses: Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis• Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design• Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability &• Non-probability, Sampling Errors	12
III	<ul style="list-style-type: none">• Collection and Interpretation of Data• Primary Data: Methods of Data Collection, Merits & Demerits• Secondary Data: Internal & External Sources of Data Collection• Factors influencing choice of method of data collection• Designing of a questionnaire – Meaning, types of questionnaires, Stages questionnaire designing,• Essentials of a good questionnaire, Schedule• Measurement & Scaling: Meaning & Types of Measurement Scale, Classification of Scales• Processing of Data: Editing, Coding, Classification & Tabulation.• Analysis & Interpretation of Data: Types of Analysis-	13

	Univariate, Bivariate and Multivariate Analysis of Data	
IV	<ul style="list-style-type: none"> • Research Report and Mode of Citation & Bibliography: • Testing of Hypothesis • Research Report: Importance of Report Writing, Types of Research Reports, • Structure or Layout of Research Report • Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries • Test of Hypothesis : F test, T test, Z test, ANOVA test 	10

Reference books:

1. Research Methodology-Methods & Techniques : C. R. Kothari, New Age International Publishers, New Delhi
2. Research Methodology, Dipak Kumar Bhattacharyya, Excel Books, New Delhi
3. Research Methodology-Methods & Techniques , Anil Kumar Gupta, Value Education of India, New Delhi
4. Research Methodology-Concepts and Cases, Deepak Chawla & Neena Sondhi , Vikas Publishing House Pvt.
5. Ltd, New Delhi
6. Research Methods, Ram Ahuja, Rawat Publications, Jaipur
7. Methodology & Techniques of Social Research, P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas, Himalaya Publishing House, Mumbai
8. Legal Research and Writing Methods, Anwarul Yaqin, LexisNexis Butterworths, Nagpur
9. Business Research Methods, Donald R. Cooper & Pamela S. Schindler, Tata McGraw- Hill Edition , New Delhi

Subject Code: 23-COM233(a)

Subject: Advanced Auditing

Total Lectures=45

Unit	Contents	No of lecture
I	Introduction <ul style="list-style-type: none">• Overview of Auditing• Overview of Standard setting process• Role of Auditing and Assurance Standard Board in India• A Brief Study of Standards on Auditing issued by the ICAI (SQC:1, SA230,SA500,SA 530,SA 570)	12
II	Audit of Joint Stock Companies <ul style="list-style-type: none">• Preliminaries to the audit of limited company• Audit of share capital transactions• Debentures and other transactions• Audit report with special reference to CARO 2020• Profit and divisible profit Dividends• Investigation	12
III	Audit Committee and Corporate Governance <ul style="list-style-type: none">• Corporate Governance: Introduction, Verification of Compliance of Corporate Governance• Audit Committee: Constitution, Powers of Audit Committee• CEO/CFO Certification to Board• Report on Corporate Governance	12
IV	Computerized Information System (CIS) Environment <ul style="list-style-type: none">• Special aspects of CIS Audit Environment• Need for review of internal control• Use of Computers for Audit purposes Audit tools - Test packs• Computerized audit programme	09

Reference books:

1 Contemporary Auditing, Kamal Gupta, S. Chand Publication

2 Auditing, R. C. Saxena, S. Chand Publication

3 Auditing, Basu, Pearson Publication

4 Modern Internal Auditing, Anil Roy Chaudhary, Kamal Law House

5 Internal Auditing, V. S. Agarwal

6 Guidance Note on Tax Audit u/s 44 AB of the Income Tax Act, The Institute of Chartered Accountants of India

Subject Code: 23-COM233(b)

Subject: Specialized Auditing

Total Lectures= 45

Unit		No of lecture
I	<ul style="list-style-type: none">● Audit Under Tax Laws● Tax Audit U/s 44 AB of Income Tax Act, 1961- Form 3 CA, 3 CB and 3 CD - Audit under GST Law● Steps to be taken by Auditor - Audit under GST Law – GST Audit Procedure	10
II	<ul style="list-style-type: none">● Internal Audit● Nature, Scope and Purpose of Internal Audit - Review of Internal Control● Areas of Internal Audit - Purchase, sale, cash, bank transactions - Internal Audit Report.	10
III	<ul style="list-style-type: none">● Audit of Banks● Salient features of enactments affecting Banks - Bank Audit, its approach Steps in Bank Audit● Checking of Assets and Liabilities - Scrutiny of● Profit & Loss items - Audit Report of Banks - Long Form Audit Report	12
IV	<ul style="list-style-type: none">● Audit of Co-operative Societies Introduction to Audit of Trusts● Provisions of Maharashtra State Co-operative Societies Act 2013 and Multistate Co-operative Societies Act 2002.● Special features of Audit of Cooperative Societies. Audit of<ul style="list-style-type: none">○ Co-operative Consumers Stores,○ Salary earners Co-operative Society○ Co-operative Housing Societies,○ Urban Cooperative Credit Society.● Audit Report of Co- operative Societies● Audit of Trusts	13

Reference books:

1. Contemporary Auditing (Sixth Edition), Kamal Gupta, Tata McGraw-Hill Publishing Co., New Delhi
2. Auditing, R.C.Saxena, Mrs. N. Padmalata , Himalaya publication, New Delhi
3. Fundamentals of Auditing, S.K.Basu, Pearson Publications, New Delhi
4. Modern Internal Auditing, Anil Roy Chaudhary, Kamal Law House, Kolkatta, New Delhi
5. A Handbook of Practical Auditing, B.N. Tondon, S.sudharaman,S.Sudhaprabhu, S.Chand publications, New Delhi
6. GST Audit & Annual returns, Aditya Singhaniya, Taxman, New Delhi

Subject Code: 23-COM234(a)

Subject: Human Resources Management

Total Lectures=45

Unit	Contents	No. of Lectures
I	An Overview: Human Resource Management <ul style="list-style-type: none">• Meaning & Definition of HRM• Nature & Scope of HRM• Features & Functions of HRM• Need & Importance of HRM• Principles of HRM• Challenges of HRM	12
II	Human Recourse Acquisition <ul style="list-style-type: none">• Meaning & Definition of HRP• Features & Objectives of HRP• Need & Importance of HRP• Steps of HRP• Problems & Limitations of HRP• Guidelines for making HRP effective• Difference between Human Resource Planning & Manpower Planning	08
III	Recruitment and Selection, Training and Development Part A-Recruitment & Selection <ul style="list-style-type: none">• Meaning of Recruitment and Selection• Difference Between Recruitment and Selection• Various Sources of Recruitment• Interview & Types of Interview• Tests And Types of Test• Part B-Training & Development• Meaning of Training• Importance of Training• Benefits of Training• Training Process & Methodology• Methods of Training• Evaluation & Feedback	13

IV	Performance Appraisal and Merit Rating Part A-Performance Appraisal <ul style="list-style-type: none">• Definition of Performance Appraisal• Methods of Performance Appraisal• Result Based Performance• Appraisal Errors• Ethics in Performance Appraisal• Difference between Performance Appraisal & Merit rating Part B- Merit Rating <ul style="list-style-type: none">• Merit Rating• Promotion• Transfer• Job Description• Job Evaluation• Job Enlargement• Job Enrichment• Job Rotation	12
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Reference books:

- 1 A Textbook of Human Resource Management, C.B. Mamoria, S.V. Gankar
- 2 Personnel Management, Edwin B. Flippo, MacMillan India
- 3 Human Resource and Personnel Management: Text and Cases, K. Ashwathappa
- 4 Human Resource Management, V.S.P. Rao
- 5 Managing Human Resources, Arun Monappa, MacMillan India, 1997
- 6 Human Resource Management, Ivancevich, J.M. Tata McGraw Hill

Subject Code: 23-COM234(b)

Subject: Organizational Behaviour

Total Lectures=45

Unit		No of lectures
1	Introduction to Organizational Behaviour. <ul style="list-style-type: none"> • Definition and Objectives of Organizational Behaviour. • Conceptual Study of Organizational Behaviour. • Role of Information Technology in Organization. • Impact of Globalization on Organizational Behavior • Five Model of Organizational Behavior • Meaning of Personality, Attributes of Personality • Dimensions of Attitude, Attitude Change 	12
II	Organizational Change from People's Perspective <ul style="list-style-type: none"> • Concept of Organizational Change • Goals and Types of Organizational Change • Forces of Change • Change Process • Employee Vs Employer Perspective • Study of Models in Managed Change • Change Agents and their Characteristics • Resistance to Change • Overcoming Resistance to Change • Learning organization Vs Organizational learning 	13
III	Emotional Intelligence & Job Satisfaction <ul style="list-style-type: none"> • Emotional Intelligence- meaning, Characteristics • Importance of Emotional Intelligence in the Workplace • Job Enrichment • Job Satisfaction and outcomes • Meaning and causes of stress, effects of stress and managing stress • Psychological Models for stress management • Case study 	10

IV	Group dynamics and Team Building <ul style="list-style-type: none">• Group Dynamics- Concept of Groups, Types of Groups• Concept of Team, Types of Teams and Team Building• Aspects of cross functional team• Challenges faced while working in team in Multinational Companies.	10
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Reference Books:

1. Organizational Behaviour -Freud Luthans
2. Human Behaviour at Work -J W Newstorm
3. Organisation Behaviour : Text and Cases -Games K, Aswathappa
4. Organisational Behaviour -Dr Mrs Oka & Mrs Kulkarni
5. Introducing Organisational Behaviour- J.Mike Smith (View at google .co.in)
6. Management Process and Organizational Behaviour – Karam Pal

Semester IV

Subject Code: 23-COM241

Subject: Capital Market and Financial Services

Total Lectures=45

Unit	Contents	No of lectures
I	Capital Market i Meaning, Functions, Structures, Characteristics, Participants of Capital Market ii Capital Market Instruments <ul style="list-style-type: none">• Equity Shares• Preference Shares• Debenture iii Innovative Debt Instruments <ul style="list-style-type: none">• Junk Bonds• Naked Bonds• Deep Discount Bonds iv Types of Contracts <ul style="list-style-type: none">• Forward Contract• Future Contract• Option Contract v Trends in Capital Market	12
II	Stock Market i Stock Exchange: <ul style="list-style-type: none">• Organization• Membership• Governing body• Bombay stock exchange• National Stock Exchange ii Primary Market <ul style="list-style-type: none">• Functions of primary market• Issue mechanism• Procedure of IPO• Participants• Prospectus iii Secondary Market <ul style="list-style-type: none">• Objectives of Secondary Market• Functions of Secondary Markets• Stock Broking• E-Broking• Depository System• Functions of Stock Market iv Benefits Stock Market	12

III	FINANCIAL SERVICES i Merchant Banking and Underwriting i. A. Meaning and Functions of Merchant Banking ii Services Rendered A. Mutual funds <ul style="list-style-type: none"> • Meaning of Mutual Funds • Functions of Mutual Funds • Types of Mutual Funds • Open and Closed Ended Funds • Income Funds • Balanced Fund • Growth Fund • Index Fund B. Credit Rating <ul style="list-style-type: none"> • Meaning of Credit Rating • Need of Credit Rating • Various Credit Rating Agencies in India • Foreign Direct Invest 	12
IV	Portfolio Management i Meaning of Portfolio Management ii Objectives of Portfolio Management iii Types of Portfolio Management iv Process in Portfolio Management v Significance of Portfolio Management vi Meaning of Portfolio Manager vii Roles & Responsibilities of Portfolio Manager	09

Reference:

- 1 Indian Financial System, M. Y. Khan, Tata McGraw Hill Publishing Co. Ltd.
- 2 Capital Markets Institutions and Instruments, Franck J. Fabozzi, Franco Modigliani, Prentice Hall of India, New Delhi
- 3 Financial Markets and Institutions, Fredric Mishkin, Stanley Eakins, Pearson Prentice Hall
- 4 Capital Market in India, Rajesh Chakrabarti
- 5 Indian Capital Market, Nidhi Bothra, Payel Jain, Vinod Kothari & Co.

Subject Code: 23-COM242

Subject: Industrial Economic Environment

Total Lectures=45

Sr. No	Topic	No. of Lectures
I	Industrial Economic Environment <ul style="list-style-type: none">• Industry: Meaning and Classification• Economic Environment : Meaning and Definitions• Importance of Economic Environment• Factors Affecting Economic Environment• Role of Economic Environment in Industrial Development• Industry 4.0	10
II	Industrial Growth and Pattern in Indian Economy <ul style="list-style-type: none">• Role of Industries in Economic Development of India• Public Sector industries –Role, Problems and Present Situation• Small Scale and Cottage Industries – Meaning, Role and Problems• Multinational Corporations and Indian Economy- Progress and Problems• Industrial Imbalance: Causes and Measures	10
III	Industrial Policies in India <ul style="list-style-type: none">• Meaning of Industrial Policy• Industrial Policy of 1991 – Features and Impact• Special Economic Zone- Progress and Problems• Liberalization, Privatization and Globalization – Meaning, and Nature• Liberalization, Privatization and Globalization: Arguments for and Against• Impact of Globalization on Indian Industry• MRTP and CCI Act• Recent Industrial Policies	14
IV	Major Industries in India <ul style="list-style-type: none">• Industries under informal sector, Agriculture and Allied Industries, Problem, Challenges and Actions, programs for development of Industries under Informal and Agriculture Sector.• Importance of Major Industries in India• Iron and Steel Industry: Progress and Problems• Cotton Textile Industry : Progress and Problems• Sugar Industry : Progress and Problems• Cement Industry : Progress and Problems• Service Industry: Information Technology Industry and Tourism Industry – Progress and Problems• Farmer Producer Committee	11

Reference Books :

1. Business Environment, Francis Cherunilam ,Himalaya Publishing House Pvt. Ltd., Mumbai
2. Economics of Environment, Garg M. R, RBSA Publishers, Jaipur
3. Environmental Economics, Singh G. N. Singh G. N. Mittal Publications, New Delhi
4. Industrial Growth in India, Ahluwalia J. J, Oxford University Press, New Delhi
5. Industrial Economics in India, Desai B., Himalaya Publishing House Pvt. Ltd., Mumbai
6. Industrial Economics, Birthwal R. R., Wiley Eastern Ltd., New Delhi
7. Environmental Economics: Theory & Applications., Singh & Shishodia, Sage Publication, New Delhi
8. Economics of Environment of Business (with case studies), Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd.. Mumbai
9. Indian Economy Its Growing Dimensions., Dhar P. K., Kalyani Publishers, New Delhi
10. Datt & Sundharam's Indian Economy, Gaurav Datt & Ashwini Mahajan, S. Chand & Company Ltd., New Delhi
11. Industrial Economics, Singh A & A.N. Sadhu, Himalaya Publishing House Pvt. Ltd., Bombay
12. Indian Economy- Its Development Experience., Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd., Mumbai
13. Indian Economy, Tandon B. B., Tandon K. K., McGraw Hill Publishing Company Ltd., New Delhi
14. Indian Economy: Problems of Development & Planning., Agrawal A. N., New Age International, New Delhi
15. India's Economic Policies., Jalan B., Viking, New Delhi
16. Industrial Economics – Indian Perspective, Francis Cherunilam, Himalaya Publishing House.

Subject Code: 23-COM243(a)

Subject: Recent Advances in Accounting and Auditing

Total Lectures=45

Unit	Contents	No of lectures
I	Recent Trends in Accounting i.Inflation Accounting: Introduction, Methods, Merits and Demerits ii.Creative Accounting : Introduction, Meaning and Techniques iii.Forensic Accounting : Introduction, Meaning and Definitions and Uses iv.Lean Accounting : Introduction, Meaning and Definitions and Scope	12
II	Advanced Accounting For Corporates i. Human Resource Accounting: Introduction, Scope, Objectives, Importance ii.Environmental Accounting: Meaning, Benefits and Scope and Importance iii IPR Accounting: Introduction, Scope, Importance iv ESOP Accounting: Introduction, Scope, Importance	12
III	Accounting For NGO i.Introduction ii. Accounting for NGO Grants and Present Practices iii.Applicability of Accounting Standards to NGO's	12
IV	Technology Based Accounting i. Cloud Accounting ii. Block Chain Accounting iii. Role of Artificial Intelligence In Accounting iv. Automated Accounting Process v. Role of Big Data in Accounting	09

Reference Books:

- 1 Journal of Accounting & Finance, Accounting Research Foundation, Jaipur
- 2 Journal of Indian Accounting Association, Indian Accounting Association, Jaipur
- 3 Management Accountant, ICWA, Kolkatta
- 4 The Chartered Accountant, The ICAI, New Delhi
- 5 The Accounting World, The ICFAI University Press, Dehradun

Subject Code: 23-COM243(b)

Subject: Project work/ Case Studies in Accounting, Auditing and Taxation

Total Lectures= 45

Project Work in Accounting and Taxation A student can select any topic relating to principles practices and procedures of accounting auditing taxation and management accounting. Any topic from the syllabus of the papers studied at M Com. Part One or Part Two under special paper Accountancy & Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy.

Area of Project Work in Accounting: - Following is the list of topics for project work in accounting.

1. Financial statement Analysis of – a. A Limited Company for 5 years b. Five Companies of five different industries c. Five companies of one industry e.g. Automobile, Engineering, Textile d. Five banks from Private sector/Co-op. sector
2. Study of Working Capital Management of a large Company.
3. Study of Budgetary Control System of four Companies
4. Study of Management Information System of four Companies.
5. Procedure of preparation of Consolidated Balance Sheet by Holding Company having two / three subsidiaries' companies.
6. Valuation of Shares of 10 unlisted Companies.
7. A study of Amalgamation/Merger of procedure of two Companies (Accounting procedure)
8. A comparative study of Accounting System of Hotel industry – Five Star, Three stars, large Hotel and small Hotel.
9. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
10. Study of Accounting for Grants to school, colleges, hospitals
11. Human Resource Accounting for Software, Marketing, Consulting Company
12. Social Accounting in Ltd. Company
13. Preparation of Value Added Statements of a Company and its comparison with Conventional Accounting Statement.
14. Preparation of Economic Value Added Statement of a Company and its comparison with Conventional Accounting Statement.
15. A study of Application of Accounting Standards of five Companies.
16. Audit planning of five firms of Auditors.
17. A study internal Audit system of four companies.
18. Tax planning of 10 assesses
19. Tax Planning regarding purchase of House Property.
20. Tax planning of Partnership Firm/ Limited Company.
21. Taxation of Public Trust
22. A study of Perquisites and its impact on Taxable Income Employees from 10 different companies.
23. A study of ten Export Oriented Units from Taxation point of view.
24. Financial viability of five Co-operative Sugar Factories.
25. Comparative Study of Taxable Inco

Subject Code: 23-COM244(a)

Subject : Recent Advances in Business Administration

Total Lectures= 45

Units	Metabolism Topic	No. of Lectures
1	Recent Development in Business Administration <ul style="list-style-type: none">• Change management – Concept, Significance.Managing change-Important feature• Principals of change Management• Dimensions Approaches towards managing change• Futuristic and strategic approach toward changing business environment• A study of Change Management Models in MNCs• Case Study	10
2	CustomerCentric Approach & Total Quality Management <ul style="list-style-type: none">• Customer centric approach – meaningdefinition, strategies, internal and external customers, full 360 view of the customer.• The challenges of becoming a customer- centric company• Best practices to becoming a customer-centric company• Technological adoptions for better customer services• Total Quality Management – Introduction• Principles of Total Quality Management• Implementing TQM Program• Changing TQM Environment• Pitfalls in Implementing TQM	12
3	Cross- Cultural Management System <ul style="list-style-type: none">• Global management system- Concept,&Significance.• Issues in cross cultural management.• Acquisition & Mergers- Role & importance• Current Trends in acquisitions & mergers onnational & international scenario• Employee leasing- Concept and Practices	11

4	<p>Turn Around and Innovation Management</p> <ul style="list-style-type: none"> • Turn around Management - Concept & Significance, Techniques prerequisite for success. • Restructuring & Reengineering of business - Concept of innovation, Types of Innovation, Advantages and Significances of Innovation. • Innovation Management models • Case Study in Innovation Management • Role of Government and Private Institutions in promoting innovation 	12
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Reference Books :

1. Change Management - Jeffrey M. Hiatte
2. Theory and Practice of Change Management- John Hayes
3. The Total Quality Management - L. Suganthi, Anand Samuel
4. Total Quality Management: Text and Cases, Jankiraman
5. Turnaround Strategy A. K. Mukharji
6. Quantitative Models for Supply Chain Management, Sridhar Tayur, Ram Ganeshan, Kluwer Academic Publishers
7. Introduction to Supply Chain Management, R.B. Handfield, E.L. Nochols, Prentice Hall

Subject Code : 23-COM244(b)

Subject: Project work/ Case Studies in Business Administration

Total Lectures= 45

There is project work for internal students only. There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business- Administration. The students will have to work under the guidance of concerned subject teacher. The project work will carry 100 marks out of which 50 marks for synopsis and 50 will be allotted for project viva and project report. Viva to be conducted by Internal teacher and External teacher appointed by the university.

Students can do the projects in following areas:

1. Performance appraisal of company with 720 degree analysis
2. A study of lower/middle/top level management banks/private/public sector employees job satisfaction
3. A study of stress management related to the work in IT sector
4. A Study of cross culture management issues in multinational companies
5. A study of ERP System of a private/public sector organization.
6. A comparative study of the impact of team work in two departments of an organization.
7. A study on overcoming of negative emotions and boosting motivation of managers in private/public sector organization.
8. A study on emotional intelligence amongst female employees at workplace in private/public sector employees.
9. A study of work-life balance of employees in an organization.
10. A study of work culture and work ethics in an organization.
11. A study of impact of Training of employees in an bank/private/public sector organization.
12. A study of impact and role of Job Rotation for the Positive outcome.(A case study)
13. A study on the pros and cons of VRS to employer and employees in an organization
14. A study of the HR environment of two companies.
15. A study on the prospects of manpower planning in organization.
16. A study of the awareness and utility of HRD and HRM in an organization.
17. A study on the problems related to job transfers of employees especially with reference to female employees.
18. An overview of ethics in performance appraisal in an organization.
19. A study of the HR environment of two companies.
20. A Study of the HR challenges in Employing Generation
- 21. A study of the HR challenges in Indian culture in Multinational companies**