

Syllabus (CBCS) for M. Com. Part I with effect from June 2022

Name of the Programme	: M. Com.
Programme Code	: PCCO
Class	: M.Com. Part-I
Semester	: I
Course Name	: Management Accounting
Course Code	: PCCO111
No. of lectures	: 48

❖ **Course Outcome ::**

- The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- The students will understand how to calculate different types of ratios for different purposes.
- The course will help the students to get in-depth knowledge about working capital management and its components.
- The course will impart the knowledge of different factors affecting working capital.

Syllabus

Unit No.	Content	No. of Lectures
1	BASIC CONCEPTS: <ul style="list-style-type: none">• Meaning and Definition of Management Accounting• Objectives, Characteristics and Scope of Management Accounting• Functions of Management Accounting,• Difference between Financial, Cost and Management Accounting• Tools and Techniques of Management Accounting• Advantages and Limitations of Management Accounting	10
2	FINANCIAL STATEMENT ANALYSIS <ul style="list-style-type: none">• Introduction - objectives of analysis of financial statement• Tools of financial statement analysis• Multi - step income statement,• Types of Analysis: Horizontal analysis, Common size analysis, Trend analysis• Preparation of Analytical Balance Sheet.	12

Unit No.	Content	No. of Lectures
3	RATIO ANALYSIS <ul style="list-style-type: none"> • Meaning, Advantages and Limitations of Ratio Analysis • Types of Ratios: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios. • Analysis and Interpretation of financial statements of various business entities such as Banks, Companies, Co-operative Societies 	14
4	WORKING CAPITAL MANAGEMENT <ul style="list-style-type: none"> • Concept and definition of working capital, Determination of Working capital • Needs and Importance, Factors affecting working capital • Types of Working Capital (Gross WC and Net WC) • Components of Working Capital Management (Cash, Accounts Receivables and Inventory). 	12

Recommended Books:

- R. N. Anthony , G. A. Walsh: Management Accounting
- M. Y. Khan. K. P. Jain: Management Accounting
- I. M. Pandey: Management Accounting
- J. Betty: Management Accounting
- S. N. Maheshwari: Principles of Management Accounting

Name of the Programme : M. Com.
Programme Code : PCCO
Semester : I
Course Name : Strategic Management
Course Code : PCCO112
No. of Lectures : 48

Objectives of the Course:

1. The course will make students acquaint to the emerging changes in the modern business environment.
2. The course will develop the analytical, technical and managerial skills of students in the various areas of Business Administration.
3. The course will empower to students with necessary skill to become effective future managers and leaders.
4. The course will develop technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business.
5. The course will helpful to understand the useful the strategies of strategic management in day to day business activities.

Unit No.	Name of the Topic	Periods
I	Introduction to Strategic Management Strategy: Meaning, Definition, Evolution, Strategic Management: Meaning, Features, Approaches to strategic Decision Making, Strategic Management Process, Components of Strategic Management, Role of Top Management, Strategic implications of Social and Ethical Issues	12
II	Strategic Planning , Formulation and Analysis Strategic Planning: Meaning, Steps, Alternatives, Advantages and Disadvantages. Designing an effective Strategic Plan Strategy formulation: Introduction, Features, Need, Process, Strategic Analysis: SWOT analysis	12
III	Strategy Implementation Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies, Selection of Suitable Corporate Strategy,	12

	Corporate Portfolio analysis: BCG Matrix, Porter's Five Forces Model,	
IV	Functional Strategy and Strategic Review Functional Strategy for Marketing, Environment, CSR (Corporate Social Responsibility), Human Resource, Finance, Logistics Evaluation of Strategic Performance: Criteria and Problems	12
	Total Periods	48

Recommended Books

1. Strategic Management : the Indian Context – By R.Srivivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David , Forest R. David
5. Strategic Management – By Dr.C.B.Gupta
6. Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.

Name of the Programme : M. Com.
Programme Code : PCCO
Class : M.Com. Part-I
Semester : I
Course Name : **Advanced Accounting**
Course Code : PCCO113
No. of lectures : 48

❖ **Course Outcome ::**

- The students will acquire the knowledge of basic accounting concepts.
- The students will be aware about the accounting standards used in India.
- The students will be able to prepare consolidated financial accounts of holding company
- The course will provide the knowledge about the new trends in accounting and branches of accounting.
- The course will impart the knowledge of different factors affecting working capital.
- The students will understand the accounting procedure of liquidation of company.

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Unit No.	Content	No. of Lectures
1	BASIC OF ACCOUNTING <ul style="list-style-type: none"> • Concepts and Principles - Generally Accepted Accounting Principles (GAAP), Conventions • Branches of Accounting • Professional Development of Accounting in India • Introduction to Accounting Standards, Accounting Standard Board & its functions. 	8
2	HOLDING COMPANY ACCOUNTING <ul style="list-style-type: none"> • Consolidated Accounts of Holding Companies • Consolidation-Intercompany transaction • Issue of Bonus Shares, Revaluation of fixed Assets, • Debentures and Preference Shares of subsidiary Company, Dividend 	14

Unit No.	Content	No. of Lectures
3	BRANCH ACCOUNTING <ul style="list-style-type: none"> • Branch Accounts: Independent Branches- • Accounting at Head Office • Accounting at Branch- Some Special Transactions. • Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency 	14
4	LIQUIDATION OF COMPANY <ul style="list-style-type: none"> • Meaning and Introduction of Liquidation of Company • Modes of winding-up, • Preparation of Statement of Affairs and Deficiency/Surplus Account. 	12

Recommended Books:

- Shukla and Grewal: Advanced Accounting (S. Chand & Co Ltd. New Delhi)
- Jain and Narang: Advanced Accounting (Kalyani Publishers, Ludhiana)
- Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
- R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
- Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
- Robert Anthony, D.F.Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGraw Hill)
- S.N. Maheshwari: Corporate Accounting, Viakas Publishing House Pvt. Ltd. New Delhi)
- Dr.Ashok Sehgal & Dr.Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

Name of the Programme : M. Com.
Programme Code : PCCO
Class : M.Com. Part-I
Semester : I
Course Name : Income Tax
Course Code : PCCO114
No. of lectures : 48

❖ **Course Outcome ::**

- The students will acquire the knowledge of various provisions of Income Tax Act, 1961.
- The course will impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- The students will understand how to compute Income and claim the various deductions under Income Tax.
- The course will equip the students to get in-depth knowledge of computation of total income & tax liability of different assessee along with its practical application.

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Unit No.	Name	No. of Lectures
I	INTRODUCTION TO INCOME TAX: History of Income Tax in India - Fundamental Concepts and definitions (Income, Previous Year, Assessment Year, Agricultural Income, Person, Assessee)- Rates of taxes - Residential status - Income Exempt from tax - Capital & Revenue, PAN (Theory)	06
II	HEADS OF INCOME: SALARIES & HOUSE PROPERTY: a) Salaries: Chargeability - Allowances - Perquisites - Deduction from Salaries (Theory & Problems) b) House Property: Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions (Theory & Problems)	12
III	INCOME FROM BUSINESS & PROFESSION: Meaning of Business / Profession - Deductions expressly allowed Depreciation -Specific disallowances (Theory & Problems)	12

Unit No.	Name	No. of Lectures
IV	CAPITAL GAINS AND OTHER SOURCES A. Capital Gains: Meaning, Types and Exemptions B. Income from Other Sources: Chargeability - Deductions – Amounts not deductible. (Theory & Problems)	08
V	DEDUCTIONS (SECTION 80C TO 80U) AND TOTAL INCOME: Deductions from Gross Total Income Computation of Taxable Income of an Individuals (Theory & Problems)	10
	Total No. of Lectures	48

Recommended Books:

- Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi
- Dr. Bhagawati Prasad: Direct Taxes
- Dr. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
- T. N. Manoharan: Hand Book of Income Tax Laws
- B. B. Lal & N.Vashisht: Direct Taxes (Pearson)
- Gaur & Narang: Income Tax.
