

## Board of Studies in Accountancy & Taxation

<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.Com</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: FINANCIAL ANALYSIS &amp; CONTROL</b>
<b>Course Code</b>	<b>: COMFAC4201</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To enable students to acquire sound knowledge of the concepts of Cost of Capital, methods and techniques to determine Cost of Capital.
2. To impart the knowledge of marginal costing techniques.
3. To make the students to develop competence with their usage in managerial decision making and control.
4. To help students to develop skills for applying analytical thinking to resolve the business problems.
5. To know the concept of capital budgeting, its usage in making long term investment decisions in business.
6. To Understand the evaluation techniques and methods of capital budgeting.
7. To impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Enable students to acquire sound knowledge about Cost of Capital and its determination.
- CO2. Impart the knowledge of marginal costing techniques.
- CO3. Develop competence with their usage in managerial decision making and control.
- CO4. Develop skills for applying analytical thinking to resolve the business problems.
- CO5. Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6. Understand the evaluation techniques and methods of capital budgeting.
- CO7. Impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

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## **CBCS Syllabus for M.Com. Part I Semester II (2019 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: M. COM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: II
<b>Course Code</b>	: COMIE4202
<b>Course Title</b>	: Industrial Economics
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To make aware about the concepts related to industrial economics.
2. To know the students to the emerging changes in the modern industrial environment.
3. To develop the analytical, technical skills of students in the various areas of business.
4. To inculcate among the students necessary skill to become effective future managers and economist.
5. To develop technical skills among the students for designing and developing effective economic strategies for growth and sustainability of business.
6. To create awareness among the students skill of making economic analysis of a firm among the students.
7. To make students aware about the role of industrial policies and strategic implementation in the firm or organization.

### **Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to economic strategies in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the approaches and process of industrial economics.
- CO3.** Illustrate the characteristics, advantages and disadvantages of industrial economics in the organization.
- CO4.** Discuss the various industrial policies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Understand the process of industrial policies in business organization when as required.
- CO6.** Apply various terminologies of industrial economics in the practice of strategic of the business.
- CO7.** Direct, Plan and formulate and analyse the industrial economics strategy which is implemented in the business organization and provide the feedback accordingly.

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<b>Programme Code</b>	<b>: M.COM.</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: SPECIALIZED AREAS IN ACCOUNTING</b>
<b>Course Code</b>	<b>: COMSAA4203</b>
<b>No. of Credits:</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of accounting for corporate restructuring.
2. To aware about the accounting procedure for amalgamation or absorption of the companies.
3. To understand the accounting procedure of internal reconstruction of the company.
4. To understand the accounting procedure of construction contracts.
5. To Learn about the principles to be followed while taking credit for profit on incomplete contracts.
6. To impart the knowledge about accounting for service sector industries.
7. To acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

### Course Outcomes (COs):

#### By the end of the course, students will be able to:

- CO1. Acquire the knowledge of accounting for corporate restructuring.
- CO2. Aware about the accounting procedure for amalgamation or absorption of the companies.
- CO3. Understand the accounting procedure of internal reconstruction of the company.
- CO4. Understand the accounting procedure of construction contracts.
- CO5. Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6. Impart the knowledge about accounting for service sector industries.
- CO7. Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

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<b>Name of the Programme</b>	<b>: M. Com.</b>
<b>Programme Code</b>	<b>: M.COM.</b>
<b>Class</b>	<b>: M.Com. Part-I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: BUSINESS TAX ASSESSMENT AND PLANNING</b>
<b>Course Code</b>	<b>: COMBTAP4204</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. To acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
2. To acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
3. To know about various exemptions available to assessment of income of Charitable Trust under IT Act.
4. To impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
5. To know the different provisions regarding Advance payment of tax, TDS, TCS.
6. To acquire the knowledge regarding Types of return, Procedure of filling return, Types of assessment etc.
7. To impart the students to get knowledge of Audit procedure under Income Tax Act.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2. Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3. Know about various exemptions available to assessment of income of Charitable Trust.
- CO4. Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5. Know the different provisions regarding Advance payment of tax, TDS, TCS etc.
- CO6. Acquire the knowledge about return of income and assessment of income under IT Act.
- CO7. Impart the students to get knowledge of Audit procedure under Income Tax Act.

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