

SEMESTER III								SEMESTER IV							
Subje ct Code	Title of Paper	Semester Exam.			Credits			Subje ct Code	Title of Papers	Semester Exam.			Credits		
		SEE	CA	Tota I	L	T	Total Credi ts			SEE	CA	Total	L	T	Total Credits
Hard Core - Compulsory Papers								Hard Core - Compulsory Papers							
HCT	Business Finance P I	70	30	100	4	1	5	HCT	Business Finance P II	70	30	100	4	1	5
HCT	Management Accounting P I	70	30	100	4	1	5	HCT	Management Accounting P II	70	30	100	4	1	5
HCT	International Business	70	30	100	4	1	5	HCT	Dissertation Project Work	70	30	100	4	1	5
DSE (Discipline Specific Elective) Any One – Optional								DSE (Discipline Specific Elective) Any One – Optional							
DSE	Advanced Accountancy III	70	30	100	4	1	5	DSE	Advanced Accountancy - IV	70	30	100	4	1	5
DSE	Advanced Costing III	70	30	100	4	1	5	DSE	Advanced Costing IV	70	30	100	4	1	5
Generic Elective (Any one) Open Elective Theory								Soft Core (Any one) Optional							

OET	Micro, Small & Medium Enterprises	70	30	100	4	1	5		SCT	Business Ethics & Corporate Governance	70	30	100	4	1	5
OET	Tourism Management	70	30	100	4	1	5		SCT	Introduction to Cyber Security	70	30	100	4	1	5
		350	150	500	20	5	25				350	150	500	20	5	25

HCT: Hard Core Theory **DSE:** Discipline Specific Elective **SCT:** Soft Core Theory
OET: Open Elective Theory
L: Lecture **T:** Theory **P:** Practical

M.COM – PROGRAMME SPECIFIC OUTCOMES

PSO	Statements
PSO 1	Acquire advance knowledge of commerce, management, accounting, finance and overall general framework of the Commerce
PSO 2	Understand the Business related framework and be prepared to deal with changing business array dynamics.
PSO 3	Gain the skills for managerial level required to start your own business and create jobs. Instill social and ethical values etc. to ensure ethical business practices.
PSO 4	Understand socio-economic positions of an era and its implication on stake holders
PSO 5	Demonstrate practical knowledge by preparing and presenting various reporting statements and assist with financial statement preparation and analytical reading.

Syllabus

SEMESTER-III

Academic Council 5(5.7)
15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

BUSINESS FINANCE

Course Objective:

- 1) To make students aware of the finance function and general business finance principles.
- 2) To familiarize students with various financial sources.
- 3) To provide an understanding of the nature, structure, and issues in Indian Business Finance and Capital Market.

COURSE CONTENTS

BUSINESS FINANCE-I

SEMESTER III		
Module 1	Introduction to Business Finance: Introduction – Meaning - Scope of Business Finance - Nature of Business Finance - Principles of Business Finance - Business finance v/s Corporate finance Financial Planning: meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan – Capital Requirements	15 Lectures
Module 2	Short term, medium term and Long-term Sources - Internal and External Sources: Corporate Securities, Public Deposits, Self-financing – Meaning, Advantages and Disadvantages Forms of Foreign Capital, Role and Importance of Foreign Capital, Foreign Collaborations – meaning, Forms of Foreign Collaborations - New Government Policy – FDI inflows in India - External Commercial Borrowings	15 Lectures
Module 3	A. Origin and growth of Mutual Funds in India (UTI) and post 1991, Characteristics - Role in Importance - Types of Mutual Funds, CRISIL mutual fund ranking and its usage B. Merchant banking: Concept – Nature – Scope of Merchant Banking – Merchant Banking in Indian - Institutional Structure - Regulation of Merchant Banking C. Venture Capital: Concept, Features, Advantages, Disadvantages, Regulations passed by SEBI Venture Capital Industry in India – Forms of Venture Capital	15 Lectures
Module 4	Capitalization: Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s	15 Lectures

	under capitalization; balanced capitalization, meaning and importance	
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Course Outcomes	By the end of the course, the students will be able to
CO 1	Understand the finance function as well as general business finance principles.
CO 2	Get an opportunity to learn about different financial sources.
CO 3	Gain an understanding of the nature, structure, and issues affecting Indian business finance and capital markets.
CO 4	Learn the role and functions of stock exchanges
CO 5	Learn and analyze the role of SEBI
CO 6	Understand the concept credit rating, need, types of credit ratings, and methodology of credit ratings
CO 7	Understand the role and strength of corporate restructuring for growth and various corporate restructuring tools such as takeovers, acquisitions, joint ventures, disinvestments, amalgamations, buyback of shares, mergers, demergers, reverse mergers, etc.

Suggested Readings:

1. Dr. R. M. Shrivastava, 'Essentials of Business Finance', Himalaya Publishing House
2. Dr. P. V. Kulkarni, 'Business Finance' Himalaya Publishing House,
3. V. A. Avdhani, 'Investment and Securities Market in India', Himalaya Publishing House
4. V. K. Bhalla, 'Investment Management'
5. S. C. Kuchal, 'Corporation Finance, Principles and Problems', Chaitanya Publishing House, Allahabad-
6. Corporate Finance – Brealey, Richard and Steward C Myers.
7. L. Mathur, 'Elements of Finance' RBSA Publishers, Jaipur
8. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
9. M.Y. Khan, 'Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi
10. Asim Kumar Mishra, 'Venture Capital Financing in India' Shipra Publications, 115A, Vikas Marg, Shakarpur, Delhi

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning

- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.7)
15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing) - To be implemented from A.Y. 2022-23

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accounting Marks 100 (SEE 70 and CA 30), Total Hours 60

ADVANCED COSTING SEMESTER P- III

Course Objectives:

- 1) To gain and understand Job costing and Contract Costing
- 2) To understand Joint Product and By Product, its usage and practical application in Industry.
- 3) To understand meaning and usage of Uniform Costing and Inter Firm Comparison
- 4) To Understand Process Costing.

Unit	CONTENTS – SEMESTER III	Lectures
Unit 1	Job Costing and Contract Costing: A. Job Costing – Job Costing: Meaning, Features, Practical Applications of Job Costing, Preparation of Job Cost Sheet. B. Contract Costing- Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost plus Contract. Preparation of Contract Account	20
Unit 2	Process Costing	15

	Process Costing: features, application of process costing, process losses-normal loss, abnormal loss and abnormal gain, difference between Job costing and process costing, practical problems.	
Unit 3	Joint Product and By Product Costing Introduction, Meaning of Joint Product , Objectives of Joint Cost analysis , Features, Merits, Demerits, Various Methods of Apportionment, Meaning of By Products and Classification of Byproducts - Practical Problems	15
Unit 4	Uniform Costing and Inter Firm Comparison Meaning of Uniform Costing, Features of Uniform Costing Scope, Objectives, Need of Uniform Costing, Advantages And Limitation of uniform Costing Inter firm Comparison, Meaning of Inter firm Comparison, Types of Comparisons ,Advantages of Inter firm Comparison, Limitation of Inter firm Comparison	10

Course Outcome:

After completion of the course, the students will be able to:

CO1. Understand all aspects relating Job Costing and Contract Costing.

CO2. Understand meaning and usage of Uniform Costing and Inter Firm Comparison

CO3. Understand all aspects relating to Joint Product and By Product.

CO4. Understand of Process Costing and Practical Problems of Process costing

Suggested Readings:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
4. Pandey I. M. Management Accounting, Vani Publication, Delhi.
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
6. Manmohan &Goyal : Principles of Management Accounting
7. Maheshwari: Principles of Management Accounting
8. Robet Anthony and Vijay Govindrajan - Management Control System

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books

- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.7)
15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing)

To be implemented from A.Y. 2022-2023

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

INTERNATIONAL BUSINESS

SYLLABUS CONTENTS

TOTAL CREDIT:4+1=5

TOTAL LECTURES: 60

Objectives:

- 1] To acquaint the students with international business environment
- 2] To provide a comprehensive understanding of procedural aspects of international Business
- 3] To Study the significance of international business for Indian economy.

MODULE-1

**Introduction to International Business:
(12)**

1.1 Meaning, Nature and Scope of International Business

1.2 Theories of International Trade:

a) Ricardo - Comparative Cost Theory

b) Heckscher- Ohlin Theory

1.3 Prospects and Problems of International Business

**MODULE-2
(12)**

International Business Environment

- 2.1 Economic, Political, Technological, Social and Cultural Environment;
- 2.2 Globalization - Forces, Meaning, Dimensions and Stages in Globalization.
- 2.3 Role of International Business in Economic Development.

MODULE-3

Trade Policy: (12)

- 3.1 Free Trade Policy: arguments for and against
- 3.2 Protection Trade Policy: argument for and against
- 3.3 Trade Barriers: - Tariff and Non-tariff

3.4 New Trade Policy of India

MODULE-4

Trends in International Trade: (12)

- 4.1 World Trade Organization (WTO): Objectives, Functions, Trade blocs & agreements
- 4.2 Regional Trade Blocks:
 - a) European Union (EU)
 - b) South Asian Association of Regional Cooperation (SAARC)
 - c) Brazil –Russia- India-China, South Africa (BRICS)
 - d) G-7 Group for Business-non political interface

MODULE-5 (12)

Recent Trends in International Business

- 5.1 Remote Employment
- 5.2 Advertisement via-video
- 5.3 Virtual services

Reference books:-

- 1. International Business – Text and cases by P.Subba Rao, Himalaya Publishing House
- 2. International Trade and Export Management by Francis Cherunilam, Himalaya Publishing

House

3. International Economics- M.L.Jhingon, Vrinda Publications, Delhi
4. International Economics- Francis Cherunilam
5. International Business- K. Ashwathappa , TataMcGraw Hill
6. International Economics- Dr.D.M.Mithani
7. Economic Environment of Business: Mishra, Puri. Himalaya Publishing House, Mumbai

Learning Outcomes:

- To familiarize the students with International Business Environment
- Enable the students to apply International Business procedures knowledge in their practical life

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.7)
15th June, 2022

PG: Commerce Programme: M. Com.-II Costing

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

MICRO, SMALL & MEDIUM ENTERPRISES

Course Objectives:

- To provide them with an understanding of the current MSMEs environment.
- To provide a fundamental understanding of the institutional support schemes available to MSMEs and how they work.
- To familiarize students with the various policies those apply to SMEs and their implications for SMEs.

COURSE CONTENTS

MICRO, SMALL & MEDIUM ENTERPRISES		
SEMESTER III		
Module 1	Introduction: Meaning, Definition -MSMEDA 2006 and 2020, characteristics and their role in economic development, Problems of small-scale industries, Growth of small-scale sector in India - Changing scenario of SMEs in the era of liberalization and globalization Setting up a Small Business: Determination of the nature of the business unit- Micro, Small and Medium enterprise, setting up a new venture or starting the business through franchising - Location strategy	14 Lectures
Module 2	Government Schemes and Initiatives to Assist MSMEs: A. Institutional Support Schemes: Interest Subsidy, Seed/Margin Money, DRI, Refinance Scheme, Composite Loan Scheme, Single Window Scheme, National Equity Fund Scheme, Bills Rediscounting Scheme. B. Government Initiatives for MSMEs: Atmanirbhar Bharat Mission & MSMEs, Udyog Aadhar, SMILE fund for MSMEs, Credit Guarantee Trust Fund for MSEs (CGTMSE), Financial Support to MSMEs in ZED Certification, Stand-up IndiaMUDRA Loan, ASPIRE, CHAMPIONS Portal for MSME , OkCredit	18Lectures
Module 3	Taxation Benefit to SSI: Need for tax benefits, Tax Holiday, Rehabilitation Allowances, Expenditure on Scientific Research, Amortization of certain Preliminary Expenses, Tax concession to SSI in rural and backward areas, Expenditure on acquisition of Patents and Copyrights	10Lectures
Module 4	Marketing Assistance, Research Development and Training Facilities, Technology Upgradation, Assistance to Ancillary Industries, Incentives for MSMEs in Backward Areas.	10 Lectures

	Measures for Export Promotion: Export Processing Zones (EPZs), Special Economic Zones (SEZ), Measures for Export Promotion, Organizational support for Export Promotion	
Module 5	Sickness in Small Industries: Meaning, Definition, Causes and consequences of Sickness, Measures to prevent sickness in small units - <i>Developing Case Studies on Micro- enterprises (success/failure) in rural areas.</i>	8 Lectures

Books Recommended:

1. Micro, Small and Medium Enterprises in India, Taxman Publications,
2. Micro, Small and Medium Enterprises in Emerging India, New Century Publication
3. Micro, Small and Medium Enterprises Inclusive Growth by Sarika Lohana, New Century Publications
4. Small Scale Industries and Enterprises, Ganga Prasad Prasian
5. Entrepreneurship Development, Sangeeta Sharma PHL Learning Pvt. Ltd.
6. Small Scale Industries and Entrepreneurial Development, C.S.V. Murthy, Himalaya Publishing House

Learning Outcome:

- Students become acquainted with the current MSMEs environment;
- Students understand the fundamentals of the institutional support schemes available to MSMEs and how they operate; and
- Students learn about the various policies that can be applied to SMEs and their implications for small businesses.

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning, Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.7)

15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

TOURISM MANAGEMENT (Advanced)

Preamble: The course is designed to cater to the needs of students who desire extensive knowledge in the field of Tourism Management. To gain the understanding of tourism concepts, components required for tourism Business. To provide, students with basic knowledge of Tourism management to enable them to apply the same in their practical life.

Objectives:

1. To gain the understanding of concept of tourism.
2. To provide students basic knowledge of tourism management.
3. To provide students basic knowledge of components required for tourism business and attributes of successful tourism entrepreneur.

COURSE CONTENTS

TOURISM MANAGEMENT (Advanced)		
SEMESTER-III		
	Topic	Hours
Module 1	Introduction to Tourism Nature, Scope, Significance. Types and Forms of Tourism: Inter-regional and intra-regional Tourism, inbound and outbound tourism, domestic, international tourism. Components of Tourism. Cultural Tourism-Meaning-Definition-importance, Government support system for tourism in India- Schemes of Ministry of Tourism Government of India and Government of Maharashtra for promoting Tourism sector.	12 Lectures
Module 2	Tourism Development Through the Times Growth and Development of Tourism, History of Travel, Travel in 21st Century, Recent Trends. Impact of Tourism-Economic, Social, Cultural, Environmental impact.	12 Lectures
Module 3	Basic Infrastructure for The Tourism Transport Forms of Transport, Transport network. Tourist Transportation: Air transportation: Surface Transport: Rent-a-car Scheme and Coach-Bus Tour, Rail Transport: Major Railway Systems of World, (Euro Rail and Amtrak) General information about Indian Railways, Types of rail tours in India: Water Transport: Historical past, cruise ships, ferries, hovercrafts, river and canal boats, Fly-cruise. Accommodation, Types of Accommodation, Other infrastructure and catering –Basic tourist requirements and types.	12 Lectures
Module 4	Tourism Marketing Core concepts in marketing -Unique features of tourist demand and tourism product, Tourism marketing mix. Marketing of Tourism Services: Marketing of Airlines, Hotel, Resort, Travel	12 Lectures

	Agencies and other tourism related services-Challenges and strategies. E- Ticket Booking apps-Redbus, IRCTC Train, Indigo-Flight Ticket Booking app, Goibibo, Book my ticket, Yatra etc.	
Module 5	Tourism Entrepreneurship Introduction-Meaning-Tourism Enterprise, Tourism Entrepreneur, Entrepreneurships, Attributes of Successful Tourism Entrepreneur, Components of Tourism Business, Policy measures for Tourism Entrepreneurship in India Eco-Tourism-Rural Tourism Entrepreneurship- Potential and Challenges of Tourism Entrepreneurship in India Case Studies of Tourism Industries in India- Like Mina World, Kesari Tours and Travels etc.	12 Lectures

REFERENCES

1. Bhatia A. K.: International Tourism Fundamental & Practices, SterlingPublishers, New Delhi, 1995.
2. Bhatia A. K: Tourism Development: Principles, Practices & Philosophy SterlingPublishers, New Delhi, 1995.
3. Douglas Pearce: Tourism Today: A Geographical Analysis, Longman ScientificTechnical, New York, 1987.
4. Douglas Pearce: Topics in Applied Geography, Tourism Development,Longman Scientific Technical, New York, 1995.
5. Robinson H.: A Geography of Tourism, Mac Donald & Evans London, 1978.
6. Kotler, Philip: Marketing Management & Hospitality and Tourism Marketing
7. Dr. R.C. Bhatia Entrepreneurship – Business and Management- Sultan Chand & Sons, 2020
8. Negi J. M. S.: Tourism & Travel Concepts and Principles, Gitanjali PublishingHouse, New Delhi.

Learning Outcomes:

Students will able to:

1. Understand and apply the knowledge of tourism management in their life
2. Apply the knowledge of tourism management to set his own tourism enterprise
3. Tourism entrepreneur success stories in India encourage students to pursue entrepreneurship
4. Get placement in Tourism Business Organizations as a Manager

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning

- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

SEMESTER-IV

Academic Council 5(5.7)
15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

BUSINESS FINANCE

Course Objective:

- 1) To make students aware of the finance function and general business finance principles.
- 2) To familiarize students with various financial sources.
- 3) To provide an understanding of the nature, structure, and issues in Indian Business Finance and Capital Market.

COURSE CONTENTS

BUSINESS FINANCE-II		
SEMESTER IV		
Module 1	Primary Market: Its role and functions – Methods of Selling Securities in Primary Market – Eligibility Norms for Public Issue – types of issue – Pricing of Issues – Methodology for New Issues – Book Building – ASBA – Green Shoe Option – Qualified Institutional Placement Secondary Market: Listing & Delisting of Securities – Stock Exchange Trading Mechanism at Bombay Stock Exchange & National Stock Exchange - Algorithmic Trading – Share price indices – Compiling Index	15 Lectures

	Numbers and Interpretation - NYSE, NASDAQ, Dow Jones	
Module 2	Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, – Role of IOSCO	15 Lectures
Module 3	Credit Rating: Concept and Definition - Role, Importance and Features of Credit Rating - Advantages of Credit Rating - Origin of Credit Rating - Factors for growth of Credit Rating in India - Types of Credit Rating - Rating Methodology – Rating Fees – 7 Credit Rating Agencies in India – Concept, Services Offered, Functions, Objectives and Rating Symbols – SEBI Norms to Credit Rating Agencies	15 Lectures
Module 4	Meaning of Corporate Restructuring- Meaning – Why Engage in Corporate Restructure - modes of restructuring, Indian and global scenario -Strategies - Mergers, Acquisitions - Takeovers, Disinvestments, Strategic alliances, Demerger and hive offs, Slump sale, Asset sale, Reserve demerger, Concepts, modes Takeovers- Meaning, types of takeovers, legal aspects, SEBI regulations	15 Lectures

Course Outcomes	By the end of the course, the students will be able to
CO 1	Understand the finance function as well as general business finance principles.
CO 2	Get an opportunity to learn about different financial sources.
CO 3	Gain an understanding of the nature, structure, and issues affecting Indian business finance and capital markets.
CO 4	Learn the role and functions of stock exchanges
CO 5	Learn and analyze the role of SEBI
CO 6	Understand the concept credit rating, need, types of credit ratings, and methodology of credit ratings
CO 7	Understand the role and strength of corporate restructuring for growth and various corporate restructuring tools such as takeovers, acquisitions, joint ventures, disinvestments, amalgamations, buyback of shares, mergers, demergers, reverse mergers, etc.

Suggested Readings:

11. Dr. R. M. Shrivastava, 'Essentials of Business Finance', Himalaya Publishing House
12. Dr. P. V. Kulkarni, 'Business Finance' Himalaya Publishing House,
13. V. A. Avdhani, 'Investment and Securities Market in India', Himalaya Publishing House
14. V. K. Bhalla, 'Investment Management'
15. S. C. Kuchal, 'Corporation Finance, Principles and Problems', Chaitanya Publishing House, Allahabad-
16. Corporate Finance – Brealey, Richard and Steward C Myers.
17. L. Mathur, 'Elements of Finance' RBSA Publishers, Jaipur
18. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
19. M.Y. Khan, 'Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi
20. Asim Kumar Mishra, 'Venture Capital Financing in India' Shipra Publications, 115A, Vikas Marg, Shakarpur, Delhi

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.7)
15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing) - To be implemented from A.Y. 2022-23

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accounting

Marks 100 – SEE 70 , CA 30 , Total Hours 60

ADVANCED COSTING P-IV

Course Objectives:

- 1 To acquire knowledge of Cost Control and Cost reduction and learn Importance.
2. To acquaint students with Cost volume Profit Analysis, Break Even Analysis.

3. To acquire knowledge of Cost Analysis for Decision Making

4 To acquire knowledge of Cost Audit and Its Process and Norms.

Unit	CONTENTS – SEMESTER IV	Lectures
Unit 1	Cost control and Cost Reduction Meaning of Cost control and Cost Reduction-Control over wastages, Scrap, Spoilage and defectives– Methods of cost reduction.	10
Unit 2	Cost volume Profit Analysis Break Even analysis, Assumptions under break even Analysis, Uses of Break Even Analysis, Margin of Safety , Application of CVP and Marginal costing, Cost volume Profit Analysis, Assumptions under Cost volume Profit analysis - Elements of Cost Volume Profit Analysis ,Contribution Margin, profit, Profit /Volume Ratio, Contribution /Sales ,Break Even Point, Uses of Break Even Point	20
Unit 3	Cost Analysis for Decision Making Different Concepts of Cost – Marginal cost , Out of Pocket Cost , Differential Cost , Sunk Cost, Opportunity Cost, Notional Cost, Replacement Cost , Relevant Cost , Irrelevant Cost - Difference Between relevant Cost and Irrelevant Cost , Make or Buy Decision , Sell or Process Decision Purchase or Leasing - Practical Problems	20
Unit 4	Cost Audit: Meaning of audit , Definition of Cost Audit, Functions of Cost Audit , Types of Cost Audit ,Object of Cost audit , Who Can Be Cost Auditor , Applicability of Cost Audit , What are other important aspects of cost audit, Purpose of Cost Audit report , Difference between Cost audit and Financials Audit .	10

Course Outcomes:

CO1 Understanding of Cost Control and Cost Reduction.

CO2 Understanding and problem solving on Cost Volume and Profit Analysis.

CO3 Understanding of Cost Analysis and Practical Problems on Decision Making.

CO4 Understanding of Cost Audit and Importance of Cost Audit

Suggested Readings:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi

2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
4. Pandey I. M. Management Accounting, Vani Publication, Delhi.
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
6. Manmohan &Goyal : Principles of Management Accounting, Maheshwari: Principles of Management Accounting 12. Robert Anthony and Vijay Govindrajana - Management Control System

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.7)

15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

BUSINESS ETHICS & CORPORATE GOVERNANCE

Preamble of the Course:

The explosive rise of the Internet and related technologies in recent years has resulted in new ways of interacting and exchanging. These modifications have had a substantial influence on e-commerce and commercial transactions as a result of their cumulative effect. As a result, this course is meant to familiarize students with developing trends in commerce and industry.

Course Objectives:

1. To be familiar with the fundamental concepts and practical knowledge of business ethics and corporate governance.

2. It includes topics such as Business Ethics and Corporate Governance, as well as Ethics Management and Corporate Governance.
3. To introduce students to important issues in business ethics and corporate governance.

COURSE CONTENTS

Module 1

Introduction to Business Ethics:

15 Lectures

Nature of Business Ethics, Ethical Concepts & Theories, Moral and Values, Importance and Need of Ethics in Business, Distinction Between Values and Ethics, Kohlberg's Six stages of Moral Development (CMD)

Module 2

Managerial Ethics:

15 Lectures

Introduction - Categories of Management Morality, Ethical Problems, Overview of Creative Accounting (Its role in Business), Corporate Ethical Leadership, whistleblowing.

Module 3

Corporate Governance:

15 Lectures

Introduction to Corporate Governance and Meaning Difference between Governance and Management, Purpose of Good Governance, Potential Consequences of Corporate Governance, Governance Risk and Financial stability.

Module 4

Strengthening Corporate Governance:

15 Lectures

Key Issues in Corporate Governance:

- A. Role and Composition of the Board, Remuneration of Directors & senior Executives,
- B. Rights and Responsibilities of Shareholders, Ownership of Independent Directors.
Issues & Problems in Corporate Governance - Case Studies
- C. Reasons for Failure in Corporate Governance (Example: Satyam Case)

Books Recommended:

1. Business Ethics (An Indian Perspective), A.C. Fernando, K.P. Muraleedharan, Pearson Edition
2. Business Ethics and Corporate Governance, A.C. Fernando, Pearson Edition
3. Business Ethics: Ethical Decision Making and Cases, John Fraedrien and O. C. Ferrell, Pearson Edition

Learning Outcomes:

The students will be able to:

- o Understand the foundation and importance of Business Ethics and Corporate Governance
- o Analyze the impact of Business Ethics and Corporate Governance
- o Describe the Key Issues in Business Ethics and Corporate Governance
- o Understand the Concept of Corporate Social Responsibilities

Teaching Methods:

Lecture Method

PPT Presentations

Case Study, Paper Presentations, Seminars, Group Discussions

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks

Academic Council 5(5.7)
15th June, 2022

PG: Commerce Programme: M.Com.-II (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

INTRODUCTION TO CYBER SECURITY**Preamble of the Course:**

Cyber Security and related technologies have experienced tremendous growth in recent years. These improvements have had a substantial influence on cyber security and business transactions as a result of their cumulative effect. As a result; the goal of this course is to familiarize the students with the current advances in commerce and industry.

Course Objectives:

1. To be acquainted with the basic concepts and functional knowledge in the field of Cyber Security. It covers concepts related to Cyber Security.
2. To expose the students to Key Issues in the field of Cyber Security

COURSE INPUT

	INTRODUCTION TO CYBER SECURITY	
	SEMESTER IV	Lectures

Module 1	<p>Foundation of Cyber Security Concepts:</p> <p>(A) Foundation of Cyber Security Concepts- Essential Technologies, CIA, Risk, Breaches, Threats, Attacks, Exploitation, Information Gathering (Social Engineering, Foot Printing & Scanning) open sources- nmap, zenmap, port, scanners network scanners.</p> <p>(B) Cryptography and Cryptanalysis: Introduction, symmetric key cryptography & asymmetric, Message Authentication, Digital Signature, Application of Cryptography Overview of firewalls, Types of firewalls, User Management, UPN Security, Security protocol, security at the application layer PGP & S/ MIME, Security at Transport Layer- SSL & TLS, Security at Network Layer- IPSECQ</p> <p>(C) Infrastructure & Network Security: Python Programming environment overview, Introduction to system Security, server security, OS Security, Physical security, Introduction to Networks, Network packet sniffing, Network Design simulations DOS/ DDOS Attacks, Assets Management and Audit vulnerabilities and attacks, Instructions detection and prevention Techniques, host-based Instruction prevention systems, Security information Management, Network session, Analysis, system Integrity validation.</p>	15 Lectures
Module 2	<p>Cyber Security Vulnerabilities and Safe Guards:</p> <p>(A) Cyber Security Vulnerabilities and Safe Guards:Internet security, cloud computing and security, social network sites Security, Cyber Security Vulnerabilities Overview, Vulnerabilities in software, system administration complex Network, Architectures, open assess to organizational data, weak authentication, authorization unprotected broadband communications, poor Cyber Security Awareness, Cyber security Safe GuardsOverview access control, IT Audit. Authentication, open web application security Project, website Audit & Vulnerabilities, Assessment, open sources/ Tools- win Audit, zap proxy, burp sites, DVWA Kit.</p> <p>(B) Malware: Introduction, types, OS Hardening (process Management, memorymanagement, task management, windows Registry/ Services another configuration), Malware Analysis (Anti spyware system, tuning tools, Anti phishing)</p>	15 Lectures

	(C) Security in Evolving Technology: Biometrics, mobile computing & Hardening on android & IOS, IOT Security, web server configuration & Security, Introduction to basic security for HTTP Applications & Services, basic Securities for web services like SOAP, REST etc., Identity Management & web services Authorization patterns, Security considerations challenges open sources.	
Module 3	Cyber Laws & Forensics: Introduction Cyber Security Regulations, role of International law (state and private sector in Cyber space), Cyber Security standards, The Indian Cyberspace, National Cyber Security policy 2013, Introduction to Cyber Forensics, need of Cyber Security, Cyber Evidence, Documentation & Management of crime sense, Image capturing & its importance partial volume Image, web Attacks, Investigation, Denial of service Investigations, Internet crime Investigation, Internet Forensics steps for Investigating Internet crime, email crime Investigations.	10 Lectures
Module 4	Introduction to Ethical Hacking: LINUX & Networking, Doxing website/ IP information gathering, Network Mapping Google Hacking Discovering IP range & open port Identifying Target operating system & services, secure bypassing firewalls while scanning, understanding wireless Networks Deauthentication attacks, Fragmentation attacks, Chop Chop attacks, fake Authentication, Evil Twin attacks, café-latte attacks, Reveal Hidden SSID'S, WPA & WPA2 Wireless Password hacking techniques, Cracking Wireless Passwords using Rainbow Tables, Brute force techniques, Wordpress scan, Drupal scan, Joomscan, CMS-explorer for CMS Hacking & Pentesting, websploit, SET, fast track SQLP, Winautopwn for various systems. COSMOS BANK HACKING CASE	10 Lectures
Module 5	Server Hacking & Security Techniques: (A) Server Hacking & Security Techniques: -Methods to use Proxies, VPN, using proxies & VPN for Hacking Tools, Types of email addresses, Security measures for phishing, Security measures for Password guessing, Security measures for mobile phone Hacking windows Passwords, using various	15 Lectures

	<p>methods & Security cracking SAM file, protecting SAM file, privilege Escalation in windows and Linux, using stealers, key loggers & Remote Administration Tools, creating undetectable viruses, using cryptos, Binders and assembly codes.</p> <p>(B) Computer Forensic Detection & Incident Management: Computer Investigation process & collecting Digital Evidence, Cyber-crime Investigation & understanding various trace back techniques, Acquiring Data, Duplicating Data, recovering deleted files, Understanding Boot process & Important system files Investigating Network Traffic, Cyber Crime & Laws, Understanding various Corporate Threats.</p>	
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Course Outcomes	By the end of the course, the students will be able.....
CO 1	Understand the foundation and importance of Cyber Security
CO 2	Analyze the impact of Cyber crime
CO 3	Describe the Key Issues in Cyber Security
CO 4	Understand the Concept of Cyber Laws

Suggested Readings:

1. Introduction to Cyber Security, T. Pushpalata, Dr. Yogesh Kumar Sharma, M. Krisha, Book Bazooka Publication
2. Cybersecurity: A Self Teaching Introduction, C. P. Gupta, K. K. Goyal
3. Fundamentals of Cyber Security: Principles, Theory and Practices, Mayank Bhusan, Rajkumar Singh Rathore, Aatif Jamshed
4. An Introduction to Cyber Security: A Beginners Guide, Simplilearn

Teaching Methods:

- Lecture Method
- PPT Presentations
- Case Study
- Paper Presentations, Seminars, Group Discussions etc.

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks

Chairman
BOS in Commerce