

**The National College – Autonomous
Jayanagar, Bangalore – 70**



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**REGULATIONS, SCHEME AND EXAMINATION
(Approved in BOS meeting held on 26-08-2020)**

**For the Master of Commerce (M.Com)
in commerce core subjects for all semesters**

**w.e.f
Academic year 2020 – 2021**

**PG DEPARTMENT OF COMMERCE
The National College – Autonomous
Jayanagar, Bangalore – 560 070**

**REGULATION, SCHEME AND EXAMINATION
FOR M.COM COURSE UNDER SEMESTER SYSTEM
WITH EFFECT FROM 2020-2021**

- R1)** A) Title of the course: Master of Commerce
- B) Medium of Instruction: The medium of instruction shall be in English.
- C) Duration of the Course: The course of study is 2 years of 4 Semesters.
- R2)** Scheme of Instruction: In each semester there will be six papers. There will be 16-20 contact hours per week.
- R3)** Eligibility for Admission: Candidates who have completed three years B.Com/BBA degree course from any university or its equivalent are eligible for admission into this course.
- R4)** Attendance: Attendance requirements will be dealt with as per Bangalore South University rules from time to time.
- R5)** Course Matrix: As per CBCS course matrix enclosed.
- R6)** Teaching and Evaluation: M.Com / MFA / MBA / PhD / M.Phil with B.Com, BBA and BBM as basic degree from any recognized university are only eligible to teach.
- R7)** Scheme of Examination:
- 1) At the end of each semester there will be an examination of three hours for each theory paper carrying 70 marks each. Only Soft Core subjects theory paper shall carry 35 marks each and examination will be for one and a half hours.

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2) Continuous evaluation (CE) carrying 30 marks in each of theory paper shall be based on the performance of the students in two written internal tests, attendance, assignment and seminars. A minimum of 50% marks are required in CE. Continuous Evaluation carrying 15 marks in each of soft core subject theory paper shall be based on the performance of the students in one written internal tests, attendance, assignment and seminars. A minimum of 50% marks required in CE.

- R8)** Dissertation/Internship: Each student will choose business research project/internship on live business problem in a business organization or industry, and prepare a dissertation/internship report. He/she will formulate it as a research/consultancy problem, work under the guidance of a faculty member on it during the IV semester, prepare a report based on his/her work under the guidance of a faculty member and submit in the same semester. This will be evaluated for 70 marks. Project Dissertation/internship guidance for a faculty member will involve a work load of 4 hours per week in a term. Dissertation/internship guidance of 10 students by a faculty member will be equivalent to the teaching of one paper per semester. Viva voce examination will be conducted for 30 marks.
- R9)** Practicals: Each student will attend the commerce lab for 4 hours per week for the subject on information systems/e-commerce. There shall be an end semester practical exam for the same of 50 marks per subject per semester.
- R10)** Board of Examiners and Valuation: This shall be followed according to the Autonomous statute of our college.
- R11)** Results: Results of the candidates shall be declared and classes awarded as per the procedure followed by the Autonomous statute of our college.
- R12)** From the academic year 2018 -19, there shall be one open elective subject to be offered to III semester students according to the CBCS pattern for non commerce students.
- R13)** Power to remove difficulties: If any difficulty arises in giving effect to the provisions of these regulations the Principal may by order make

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such provisions not inconsistent with Act, Statutes, Ordinances or other regulations as appear to be necessary or expedient to remove the difficulty.

Every order made under this rule shall be subject to ratification by the appropriate authorities.

DISTRIBUTION OF CONTINUOUS EVALUATION MARKS

For 30 Marks

TWO INTERNAL TESTS	20 MARKS
ATTENDANCE	05 MARKS
ASSIGNMENT, SEMINAR ETC	05 MARKS

For 15 Marks Soft Core Subjects

ONE INTERNAL TESTS	10 MARKS
ATTENDANCE	2.5 MARKS
ASSIGNMENT, SEMINAR ETC	2.5 MARKS

PATTERN OF QUESTION PAPER

Each subject theory paper shall carry 70 marks and the duration of examination is 3 hours. The question paper shall ordinarily consist of three sections to develop testing of conceptual skills, understanding skills and comprehension skills as per the following details:

Section A

Question No.01 to 07	Answer any FIVE	05 * 03 = 15 marks
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Section B

Question No.08 to 12	Answer any THREE	03 * 15 = 45 marks
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Section C

Question No.13	Compulsory	01 * 10 = 10 marks
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Soft Core Subject theory paper shall carry 35 marks and the duration of examination is 1.5 hours. The question paper shall ordinarily consist of three sections to develop testing of conceptual skills, understanding skills and comprehension skills as per the following details:

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Section A Question No.01 to 05	Answer any THREE	03 * 03 = 9 marks
Section B Question No.6 to 8	Answer any TWO	02 * 08 = 16 marks
Section C Question No.10	Compulsory	01 * 10 = 10 marks

ABSTRACT

In the two years (four semesters) M.Com course, there will be 22 commerce subjects. Each will carry 100 marks, with 70 as semester examination marks and 30 as continuous evaluation marks. However, Communication & Soft Skills & Micro Finance & Insurance are considered as Soft Core subject. The exam for the same will carry 50 marks each in first and second semesters respectively, with 35 as semester examination marks and 15 as continuous evaluation marks. The commerce lab practical end semester exam will carry additional 50 marks in the first and second semesters only. The duration of examination for each paper will be 3 hours except for soft core subjects. Soft Core Subjects will have examination for 1.5 hours. In each paper the minimum pass marks will be 50 % including practical exams and dissertation / internship. The minimum passing marks in continuous evaluation is 50%.

Upon passing a subject, the results would be declared with the marks scored, grade obtained, SGPA and CGPA of each student.

Post Graduate Department of Commerce

M.Com (Master of Commerce)

Master of Commerce (M.Com) programme is offered by Department of Commerce, The National College. The programme imparts higher knowledge in areas of Risk management, business ethics, direct taxation, indirect taxation, Cost management, research methodology, Forex Management etc. by emphasizing with the theoretical aspects and compulsory project work. An M.Com post-graduate would be capable of showcasing the skills in the commerce domain and further help in pursuing doctoral degree. This programme is also suitable for those students who want to pursue a career in professional courses like CA ([Chartered Accountant](#)), CMA (Cost & Management Accountant) and CS ([Company Secretary](#)).

MISSION

The department endeavors to provide adequate understanding and higher level of learning to the operational environment of specific areas of commerce and cater to industry requirements.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

PEO1: To equip the students to meet the challenges of Industry and other employer's.

PEO2: To engage the students in professional growth and to pursue higher education in the fields of social science research.

PEO3: To guide the students towards a professional career with holistic approach by creating employability values.

PROGRAM OUTCOMES (PO):

M.Com graduates will be able to:

PO1: Apply analytical and professional skills in relevant field.

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PO2: Have comprehensive knowledge of trade and commerce practices.

PO3: Develop the capabilities and higher inclination towards providing solutions to industry and society.

PROGRAM SPECIFIC OUTCOMES (PSO)

M.Com graduates will be able to:

PSO1: To cater to the manpower needs of corporate and government in Business Communication, Taxation, Business Ethics & Governance, Financial Analysis and Management.

PSO2: Provide entrepreneurship and managerial skills so as to enable them to establish and manage the corporate and business enterprises.

PSO3: Solve global commerce challenges by understanding and applying the principles of their domain concepts.

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Proceedings of the **Online BOS of M.Com** held on 26th August 2020 from 3:30 p.m. on Cisco Webex platform.

Members Present:

Dr. N.K. Satyapal Sharma	Chairman – Board of Studies
Dr. Sarvamangala R Representative	PG Studies in Commerce – Bangalore South University
Dr. Muralidhar S	Professor and Head – Department of Commerce – GFGC, Kolar, Bangalore North University
Dr. Pushkala Narasimhan	Associate Professor & Head – Department Commerce NMKRV College for Women, Bangalore
Dr. Umakanth S	Associate Professor & Head – Department Commerce Jain University, Basavanagudi, Bangalore
C.A. Pawan Pal Sharma	Partner, BCL India, Bangalore
Kum. Sheetal B.R.	Lecturer & Head – Department of Commerce, The Noble College, Bangalore
Smt. Nagavalli M N	Assistant Professor – The National College
Sri. Arun Kumar G.S.	Assistant Professor – The National College

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The chairman welcomed all the members to the meeting.

- 1) As per the suggestions of previous BOS, the Chairman informed about the changes and incorporated in the curriculum.
- 2) As per UGC guidelines and NAAC requirements, The Department of Commerce prepared for M.Com course the **Program Educational Objectives (PEO), Program Outcomes (PO) and the Program Specific Outcomes (PSO)** in its proper format from academic year 2018 onwards.
- 3) The Board discussed and resolved to approve the M.Com PEO, PO & PSO as stated above.
- 4) The Board reviewed and discussed the pattern of end semester examination question paper as mentioned in the regulations and resolved to approve the regulations and scheme under CBCS.
- 5) From the academic year 2020 onwards, the change in the soft core subjects offered is proposed which were "Communication & Soft Skills" & "Micro Finance & Insurance" keeping in view its objectives and relevance.
- 6) Chairman read out the syllabus of newly introduced subject titled "Communication & Soft Skills" and the board discussed and resolved to approve the syllabus.
- 7) Chairman read out the revised syllabus of subject titled "Micro Finance & Insurance" and the board discussed and resolved to approve the syllabus.
- 8) From the academic Year 2020 onwards subject "Human Resource Management" has been removed as there is a similar subject which is "Organisational Culture & Change" in their 2nd semester which covers similar topics.
- 9) Dr. Umakant S mentioned a uniformity needs to be adopted in the objectives. Chairman agreed to it and it will be included in the revision.
- 10) The Board discussed the subject "International Marketing & Logistics Management" & proposed changes. Board suggested that importance of technology should be given in the subject. Hence, "Role of Technology and its dimensions in International Marketing " was proposed & chairman agreed to include it in Module 4.

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- 11) One Case study was proposed by the Board in few subjects with its practical relevance. Also Board proposed a online link needs to be given in the references regarding case study for the benefit of the students. Chairman welcomed the proposal.
- 12) The Board discussed the subject "Business Ethics & Corporate Government" & proposed changes in Module 5. Dr. Pushkala Narasimhan proposed the "Role of Independent Directors in Corporate Governance" . Chairman agreed to the proposal.
- 13) The Board discussed the subject "Advanced Financial Management " & proposed changes in Module 5. Dr. Pushkala Narasimhan proposed the change in Module 5 from "Derivatives for Managing Financial Risk" to "Legal aspects of Mergers & Acquisition"
- 14) The Board discussed the subject "Advanced Management Accounting" & proposed changes in Module 3. Board informed to remove Funds Flow Statement from the module as it is practically not applicable, Instead change the module name to "Cash flow Statement: Preparation according to IND AS 7.
- 15) The Board discussed the subject "Applied Costing" & proposed practical problems to be included in Module 5 which is "Responsibility accounting and divisional performance measurement"
- 16) As per the statute of Autonomous, the External Board of Examiners (BOE) should be constituted in the BOS meeting with the consent of the members of the BOS. The list of external BOE was read out for selection and approval. The Board resolved to approve ten members from the panel of BOE.
- 17) The board resolved to approve the necessary credits to each subject under CBCS system with SGPA and CGPA as per University norms.
- 18) The Board discussed and resolved to approve the setting of one set of question paper by external faculty handling the subject under PG courses and further resolved to approve the valuation of the answer scripts, both by Internal Valuer and External Valuer and applying the average of two for declaring result.

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- 19) Finally, the Chairman thanked the members and the members reciprocated the same to him.

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I SEMESTER							
Subjects	Paper	Instruction Hrs/week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
International Marketing & Logistics Management	1.1	04	03	30	70	100	04
Business Ethics for Corporate Governance	1.2	04	03	30	70	100	04
Quantitative Techniques for Business Decisions	1.3	04	03	30	70	100	04
Advanced Financial Management & Analysis	1.4	04	03	30	70	100	04
Information System and Business Analytics	1.5	04	03	30	70	100	02
Communication & Soft Skills (SOFT CORE) (New Addition)	1.6	02	1.5	15	35	50	02
Practical Lab		04				50	02
Total						600	22

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II SEMESTER							
Subjects	Paper	Instruction Hrs/week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
Risk Management	2.1	04	03	30	70	100	04
Organizational Culture & Change	2.2	04	03	30	70	100	04
Advanced Management Accounting	2.3	04	03	30	70	100	04
Applied Costing	2.4	04	03	30	70	100	04
Business Research Methods	2.5	04	03	30	70	100	04
Advanced E-Commerce	2.6	04	03	30	70	100	02
Micro Finance & Insurance(SOFT CORE) (Revised)	2.7	02	1.5	15	35	50	02
Practical Lab		04				50	02
Total						700	26

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III SEMESTER							
Subjects	Paper	Instruction Hrs/week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
International Business	3.1	04	03	30	70	100	04
Banking & Operation Management	3.2	04	03	30	70	100	04
Advanced Direct Taxation	3.3	04	03	30	70	100	04
Elective Paper - I	3.4	04	03	30	70	100	04
Elective Paper – II	3.5	04	03	30	70	100	04
Elective Paper - III	3.6	04	03	30	70	100	04
Open Elective		02	03	30	70	100	04
Total						700	28

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IV SEMESTER							
Subjects	Paper	Instruction Hrs/week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
Goods & Service Tax	4.1	04	03	30	70	100	04
Legal aspects of Business	4.2	04	03	30	70	100	04
Elective Paper - IV	4.3	04	03	30	70	100	04
Elective Paper - V	4.4	04	03	30	70	100	04
Elective Paper - VI	4.5	04	03	30	70	100	04
Project Report	4.6			30 Viva	70	100	04
Total						600	24

OE* - Open Elective for Non Commerce Students comprising of 2 hrs of teaching per week and remaining 2 hrs of self study.

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Elective Paper

Accounting & Finance Group

Semester No.	Paper No.	Code	Title of the Paper	Lecture Hour Per Week	Total Marks
III	3.4	Acc/Fin	Financial Markets & Services	04	100
	3.5	Acc/Fin	Advanced Cost Accounting -I	04	100
	3.6	Acc/Fin	Accounting for Specialized Institutions	04	100
IV	4.3	Acc/Fin	Forex Management	04	100
	4.4	Acc/Fin	Advanced Cost Accounting – II	04	100
	4.5	Acc/Fin	Corporate Financial Reporting	04	100

1.1 INTERNATIONAL MARKETING & LOGISTICS MANAGEMENT

Objectives:

1. To understand the overview and importance of international marketing.
2. To create awareness in International Market Segmentation, role of technology in International Market

Module – 1: Introduction & Analysis of International Marketing Environment 12 hours

Meaning – International marketing concepts and involvement – Growing importance of international marketing – International Marketing Management Process - Concept of international business environment – Importance of international marketing environment – Components of international marketing environment.

Module – 2: Opportunities in International Markets 08 hours

An Indian Scenario – SWOC of international markets – International market survey – Analysis of business opportunities.

Module – 3: International Market Segmentation 08 hours

Relationship of segment to a market – Bases of international market segmentation – Essentials of effective segmentation – Advantages of segmentation. International market segmentation with case study (1 Case study).

Module – 4: Introduction to Logistics Management 12 hours

Introduction – Objectives and importance of marketing logistics management in international marketing – Logistics tasks – Logistics and Marketing – Domestic and International logistics – Recent developments in international logistics – Supply Chain Management (Michael Porter). Role of technology and its dimensions in International Marketing.

Module – 5: International Marketing Strategies and Logistics 12 hours

Customer service and components of physical distribution service – Strategic logistics planning – Strategic distribution arrangements – Environment of foreign trade – Inventory management and order handling – Inventory control and its objectives – Order processing as logistics activity.

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Books for References

1. *Philip Kotler, Marketing Management-Analysis, Planning and Control, Pearson.*
 2. *Kotler, Keller, Koshy, Jha, Marketing Management: A South Asian perspective, Pearson Education.*
 3. *Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Education.*
 4. *William. J. Stanton, Charles Futrell, Fundamentals of Marketing, Tata McGraw Hill.*
 5. *E. Jerome, McCarthy, Essentials of Marketing, PHI.*
 6. *Cundiff EW, Richard RS, Norman, A.P, Govani, Fundamentals of Modern Marketing, TMH.*
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1.2 BUSINESS ETHICS FOR CORPORATE GOVERNANCE

Objectives:

1. To make the student conscious about ethical values in real life and in business.
2. To make students internalize ethical values and practices.

Module – 1: Ethics in Business

10 hours

Definition of business ethics – A model of ethics; ethical performance in business; managerial values and attitudes; ethical congruence; managerial philosophy; types of ethics ; code of ethics; importance of ethics in business.

Module – 2: Ethical Theories and Corporate social responsibility

10 hours

Cognitivism and noncognitivism; consequentialism versus non-consequentialism- Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism; Business and Religion; Ethics and Social responsibility: Corporate social responsibility; changing expectations; diagnostics model of social responsiveness; four faces of social responsibility- ethical climate in companies.

Module – 3: Ethics in Marketing & Finance

10 hours

Ethical dilemmas in marketing- unethical marketing practices - ethical and social issues in advertising- common deceptive marketing practices-role of consumerism.

Unethical financial practices – creative accounting- hostile takeover's - tax evasion- corporate crimes.

Module – 4 Ethics in Human Resources Management: & Information Technology

10 hours

Human resource system- psychological expectancy model- Human resource management practices and ethical implications- Individualism versus collectivism in human resource management practices

Ethical issues relating to computer applications; security threats – computer crime- computer viruses- software piracy- hacking –computer crime prevention – ethical dilemmas and considerations.

Module – 5 Concept of Corporate Governance

12 hours

Importance - Corporate governance and agency theory. Benefits of good corporate governance - present scenario in India. Reforming Board of Directors, Role of Independent Directors in Corporate Governance, Birla committee, Naresh Chandra Committee, NarayanaMurthy committee, Corporate Governance code future scenario. Changes in corporate governance issues as per new Companies Act 2013

Books for References

- 1) *Buckholz, Rogene A, Fundamental Concepts and Problems in Business Ethics, PHI.*
 - 2) *Fernando A.C, Corporate Governance – Principles, Policies, and Practices, Pearson Education.*
 - 3) *Andrew Crane and Dirk Matten, Business Ethics, Oxford University Press.*
 - 4) *Hartman Laura P, Perspectives in Business Ethics, TMH.*
 - 5) *Desjardins, Joseph R, Contemporary Issues in Business Ethics, Wadsworth Publishing Co.*
 - 6) *S K Chakraborty, Ethics in Management: Vedantic Perspective, Oxford University Press.*
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1.3 QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objectives:

1. To impart knowledge in concepts and tools of QT.
2. To make students apply these in managerial decision making.

Module 1: Quantitative Analysis & Linear Programming

14 hours

Introduction – Scope of Quantitative Analysis in Cost Management – Methodology of quantitative analysis – meaning and requirements of linear programming – application of linear programming limitations of linear programming – linear programming methods.

Module 2: PERT and CPM

14 hours

Introduction – applications of PERT/CPM techniques – Steps in PERT/CPM techniques – difference between PERT & CPM – PERT / CPM Network - time estimates and critical path in network analysis – resource allocation - Problems.

Module 3: Simulation

10 hours

Meaning – Steps in Simulation Process – application of simulation – benefits & limitation of simulation – method of simulation by Monte Carlo – Problems

Module 4: Learning effects

10 hours

Meaning – features – learning curve ratio and equation - factors affecting learning curve – advantages & limitations of learning curve – application of learning curve for cost management – problem solving.

Module 5: Inventory Models

05 hours

Deterministic – EOQ – EOQ with Price Breaks - Inventory models (static, dynamic, probabilistic & stochastic), Waiting Line / Queuing models steady state operation (M/M/1). Network models; shortest route, maximal flow problem.

Books for References

1. *Srivastava V. K. etal, Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.*
2. *Richard, I.L and Charles A.K, Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.*
3. *Budnik, Frank S Dennis Mclleaavey, Richard Mojena, Principles of Operation Research, AIT BS.*
4. *Sharma J K, Operation Research- Theory and Applications, McMillan, New Delhi.*
5. *Kalavathy S, Operation Research, Vikas Publishing Company.*
6. *Gould F J, Introduction to Management Science, Englewood Cliffs N J Prentice Hall.*



Books for References

1. *Weston & Brigham, Essentials of Managerial Finance, The Dryden Press.*
 2. *James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.*
 3. *John Hampton, Financial Decision Making – Concepts, Problems & Cases, PHI.*
 4. *Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.*
 5. *Khan & Jain, Financial Management, Tata McGraw Hill.*
 6. *Sudarsana Reddy G, Financial Management – Principles and Practice, HPH.*
 7. *I.M. Pandey, Financial Management, Vikas Publishing House*
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1.5 INFORMATION SYSTEM AND BUSINESS ANALYTICS

Objectives:

1. To familiarize students with aspect of business information systems and relevant information technology and to apply in business analytics.
2. Also it aims to develop skills to design and implement simple computer based information systems.

Module – 1: Introduction to Information Systems

12 hours

Information systems in business – definition, operations support systems, TPS, management support systems, decision support system and expert systems – EIS, business information systems – marketing, HR, Accounting and financial information systems, Developing information systems – systems analysis and design.

Module – 2: Introduction to Business Intelligence

12 hours

Digital data and its types – structured, semi structured and unstructured – Introduction to Online Transaction Processing (OLTP) and Online Analytical Processing (OLAP) – different OLAP architectures: MOLAP, ROLAP, HOLAP – comparison of OLTP and OLAP – Business Intelligence (BI) meaning and need – BI applications and component framework.

Module – 3 Data Warehouse

12 hours

Definition, reasons and goals of a data warehouse – constituents of a DW – introduction to Extraction-Transformation-Loading (ETL) – data integration – needs & advantages of using data integration – introduction to common data integration approaches – introduction to data quality, data profiling concepts and applications.

Module – 4: Multi-dimensional data modeling

12 hours

Introduction to data and dimension modeling, multi-dimensional data model – ER modeling Vs. Multi-dimensional modeling – Concepts of dimensions – Facts, Cubes, Attribute, Hierarchies, Typical dimensional models – Star and snowflake schema.

Module – 5: Basics of Enterprise Reporting

05 hours

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Meaning, features of good reporting – common report layout types – report delivery formats – report standardization and presentation practices – introduction to balanced scorecard and enterprise dashboards.

Books for References

1. *O' Brien James, A Management Information Systems, Tata Mc Graw Hill .*
2. *Lauden and Laudan, Management Information Systems, Prentice Hall of India.*
3. *Gordan B Davis, Management Information Systems, Mc Graw Hill International.*
4. *Sadagopan S, Management Information Systems, Prentice Hall of India.*
5. *Martin J, Management Information Systems, Prentice Hall of India.*
6. *Murthy. CVS, Management Information System, Himalaya Pub. House.*
7. *Effy. OZ, Management Information System, Goltgotia Publications Pvt. Ltd.*
8. *Reynolds George W. and Ralph M. Stair, Principle of Information Systems, Thomson Course Technology.*
9. *Prasad L.M and Usha Prasad, Management Information System, Sultan Chand and Sons.*



1.6 COMMUNICATION AND SOFT SKILLS

Objectives:

1. To be conversant with latest communication skills with focus on the adaptability to business domain.
2. To make students understand the importance & role of soft skills in corporate world.

Module 1 - Communication Skills

4 Hours

Introduction, Definition, Need and Importance, Types, Barriers of Communication skills, Process of Communication.

Module 2 - Communication Language Skills

6 Hours

Introduction, Importance of language, Oral-Communication, Inspectional Grammar, Various communication concepts, Sentences, punctuations, prefixes, suffixes, words, symbols, and pictorial presentation.

Module 3 - Written Communication Skills

6 Hours

Basic rules, Layout and preparation of good business letters, Office communication -circulars- notices-press releases, Reports, Essentials of good official reports.

Module 4 - Personality Grooming Skills

4 Hours

Introduction, Need for personal introduction, Personal resume ,Mock Interviews, Group discussions, Presentations at Seminars, Selection of media, Event Management.

Module 5 - Technological Development Skills

4 Hours

Transitional Shift, Development Skills, Practice of Modern Skills, Electronic Media in Communication, E-mail, Webinar, and Tele-Conferencing.

Books for References

1. *MonipollyMM - Business Communication Strategies – McGraw Hill*
 2. *R.K. Madhukar - Business Communication – Vikas Publication New Delhi*
 3. *Urmila Rai - Business Communication -Himalaya Publication House*
 4. *Satya Swaroop Debashis and Bhagvndss – Business Communication -PHI Publication New Delhi*
 5. *DR.S.P. Sharma and others Corporate Communication – Vision Book House*
 6. *Lesikar and Pettit-Business Communication*
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**1.5 INFORMATION SYSTEM AND BUSINESS ANALYTICS
(M.COM PRACTICAL LAB SYLLABUS)**

Objectives:

1. To Provide practical knowledge on elements relating to Accounts & GST
2. To make students competitive for the corporate world

Module 1: Tally Introduction

10 Hours

Tally Introduction, Types of Function Keys, Roles & Responsibilities of Accounts / Finance Executive in Classifying & Recording Transactions, Practicals, Company Creations in Tally, Accounts Only Transactions in Tally, Ledger Creations in Tally, Accounting Voucher entries in Tally, P& L Reports & Balance Sheet Reports, Tally Features & Configurations.

Module 2: Cost Centre in Tally

5 Hours

Company Creations in Tally, Accounts Only Transactions in Tally, Ledger Creations in Tally, Accounting Voucher entries in Tally, P& L Reports & Balance Sheet Reports, Tally Features & Configurations, Cost Center entries in Tally, Cost Center Reports, Cost Centre Calculations with Selling Price.

Module 3: Accounts with Inventory

10 Hours

Accounts with Inventory Transactions, Stock Group Creations in Tally, Units of Measurement, Stock Items Creation in Tally, Godown Entries in Tally, Accounting Voucher entries, Inventory Voucher Entries, Adjustment entries & Calculations, P& L Reports & Balance Sheet Reports, Bank Reconciliation Statement, Rectification of Bank Reconciliation, P& L Analysis, Balance Sheet Analysis, Cash Flow & Fund Flow Statements, Accounts Receivable & Accounts Payable, Day Book Summary, Stock Summary, Stock Group Analysis, Stock Item Analysis, Stock Ageing Analysis

Module 4: GST Introduction

9 Hours

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Introduction about GST, Types of GST, Benefits of GST in India, Impact of GST on Common Man, GST Slab Rates, Migration to GST, GST Registration, GST Calculations Before & After GST Impact, GST Invoice for Goods, HSN & SAC Codes

Module 5: GST In Tally

16 Hours

Online HSN Code Search, GSTIN of Various States, GST Invoice for Services, GST in Tally ERP 9, GST Ledger Entries, GST Purchase Voucher Entries in Tally, GST Sales Voucher Entries in Tally, GST B2B Entries in Tally, GST B2C Entries in Tally, GST B2CL Entries in Tally, GST B2CS Entries in Tally, GST Debit Notes Entries in Tally, GST Credit Notes Entries in Tally, GST Invoice Generation in Tally ERP 9, Penalty & Late Fees Fines Under GST, Input Tax Credit, GST RETURNS In Tally, GSTR 1, GSTR 2, GSTR 3B, GSTR 1 Mismatch Rectification, GSTR 2 Mismatch Rectification, GSTR 3B Mismatch Rectification, Accounts with Inventory, Stock Group Creations with GST, Units of Measurement entries, Stock Items Creations with GST& HSN, Godown Entries, Accounting Voucher entries pertaining to GST, Inventory Voucher Entries pertaining to GST, Profit & Loss Pertaining to Inventory & GST, Balance Sheet Pertaining to Inventory & GST.

2.1 RISK MANAGEMENT

Objective:

1. To provide basic knowledge of risk, type of risks and tools of risk management.
2. To create awareness the fundamental Analysis & Technical Analysis.

Module – 1: Risk and Return Analysis and Portfolio Management 10 hours

Definition of Risk, Risk and Uncertainty, Sources of Risk, Types of Risk, Concept of Return & Risk, Measurement of Risk – Standard Deviation, Coefficient of Variance, Beta & Problems. Portfolio – meaning, Diversification, Factors of Sound Investment, Portfolio Selection, Portfolio Management, calculation of Correlation, problems on risk & return of portfolio.

Module – 2: Fundamental Analysis 08 hours

Fundamental Analysis – meaning, Economic Analysis, Techniques for Economic Analysis, Economic Forecasting, Industry Analysis, Industry Life Cycle, SWOT of industry.

Module – 3: Company Analysis 14 hours

Meaning & objectives, Company analysis components – Balance Sheet, Income Statement, Appropriation of Profit, Analysis of financial statements, Analysis of company's earnings, Valuation of equity shares, valuation of warrants, Problems.

Module – 4: Technical Analysis and Market Efficiency 14 hours

Technical Analysis – meaning, Premises of Technical Analysis, Dow Theory, Elliott Wave Theory, Market Indicators, Efficient Market Hypothesis – various forms of market efficiency and their implications to security analysis – Technical Analysis Vs Fundamental Analysis.

Module –5: Bond Valuation and Management 12 hours

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Fixed Income Securities, Bonds and Debentures, Features of Debt Instruments, Bond Yield & Types, Bond Valuation, Duration of Bonds, Yield Curve, Theories of Interest Rates, Bond Investment Management, Problems.

Books forReferences

1. *Fischer, D.E, and Jordan, R.J, Security Analysis and Portfolio Management, Pearson Ed.*
 2. *Stanely S.C. Huang M.S, Investment Analysis and Management, Allyn and Bacon Inco., Massachusetts.*
 3. *Timothy E. Jahanson, Investment Principles, Prentice Hall, New Jersey.*
 4. *Jerome B.C, etal, Investment Analysis and Portfolio Management, Richard D., Irwin Inc., Illinois.*
 5. *S. Kevin, Security Analysis and Portfolio Management, Prentice Hall of India (PHI).*
 6. *Haim L and Marshall S, Portfolio and Investment Selection Theory and Practice, PHI International.*
 7. *PandyanPuneethavarty, Securities Analysis and Portfolio Management, Vikas Publisher.*
 8. *Case Studies*
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2.2 ORGANIZATIONAL CULTURE AND CHANGE

Objectives:

1. To enhance understanding of the dynamics of interaction between individual and the organization to facilitate a clear perspective to diagnose and effectively handle human behavior issues in organizations and develop greater insight into their own behavior in interpersonal and group team situations.
2. To acquire skills in influencing people in organizations, to provide to the students a Foundation of knowledge in organizations and help them to become aware of the influence of organization, structure on the attitudes behavior performance of people working in organizations.

Module - 1: Introduction to Organizational Behavior (OB)

04 hours

Nature of OB, foundations of OB, importance and shortcomings, approaches to the study of OB, interdisciplinary approach to OB.

Module - 2: Individual Behavior

10 hours

Foundations of individual Behavior, personal factors, environmental factors, organization systems and resources, and models of individual behavior. Personality: Nature of personality, determinants of personality, personality traits, The Big Five and Myers – Briggs Indicator. Perception: Nature of perception, perceptual process, perceptual errors, managing perception, attribution.

Module - 3: Learning, Attitudes & Motivation

10 hours

Nature of learning, classical conditioning, operant conditioning, social learning, theories of learning and principles of learning. Attitudes: Nature of attitude, formation of attitudes, change of attitudes, difficulties in changing and ways of changing, job related attitudes – job satisfaction and organizational commitment. Values – personal and organizational. Motivation: Nature, importance and challenges, Theories – content theories; Maslow and Herzberg. Process theories – expectancy, equity and goal setting.

Module-4: Group dynamics & Interpersonal Communication

14 hours

Nature of groups types of groups, development of groups, why do people join groups, determinants of group behavior, group cohesiveness. Team dynamics: Nature of teams, groups versus teams, implementing teams, typical teams in organizations. Leadership: Nature of leadership, theories of leadership and leadership styles. Power and politics: Nature of power, power dynamics, essence of politics ethics of power and political behavior. Conflict: Nature of conflict, sources and strategies of resolving conflict. Interpersonal Communication: Essentials, process, interpersonal networks, information technologies

Module – 5: Organizational Change

14 hours

Nature of culture, how is culture created and sustained, benefits of organizational culture. Organizational change and development: Nature of change causes for change, why do people resist change, change models and ways of introducing change. Nature of OD, OD Interventions effectiveness of OD programmers. Standard of business conduct, gender sensitization.

Books for References

1. *Greenberg and Baron, Behavior in Organisations, PHI.*
2. *Stephen P. Robbins, Organisational Behaviour, PHI.*
3. *Moorhead and Griffin, Organisational Behaviour, Jaico.*
4. *Fred Luthans, Organisational Behaviour, McGraw Hill.*
5. *Griffin, Ricky W, Organisational Behaviour, Houghton Mifflin Co., Boston.*
6. *Hellreigel, Don, John W. Slocum, Jr, and Richard W. Woodman, Organizational Behavior, South Western College Publishing, Ohio.*



2.3 ADVANCED MANAGEMENT ACCOUNTING

Objectives:

1. To enable students to apply cost accounting theory in management decision making process.
2. To enable students aware of Quantitative methods to Management Accounting

Module 1: Managerial Decision Making

10 hours

Concept of Management Accounting, Nature of Management Accounting, Objectives of Management Accounting, Scope of Management Accounting; Advantages and disadvantages of Management Accounting; Management Accounting Principles and Conventions; Decision making process, Database for decision-making, Cost-based Decision making.

Module 2: Budgetary Control and Variance Analysis

16 hours

Steps in Preparation of master budget, zero based budgeting (ZBB): meaning, requisites for implementation, features, ZBB vs Traditional budgeting, benefits, criticism. Planning, programming budgeting system (PPBS): meaning, definition, PPBS vs conventional budgeting, stages in PPBS, advantages. Performance budgeting: meaning, reasons of performance budget, requisites, and steps in implementation; Monitoring results and control variances; planning and operational variances, interpretation of variances.

Module 3: Cash Flow Statements: AS3 /IND AS 7

14 hours

Cash Flow Statement, Preparation of Cash Flow Statement as per IND AS7.

Module 4: Application of Quantities Methods to Management Accounting 10 hours

Cost estimation and cost behavior, quantitative models for the planning and control of stocks, the application of linear programming to management accounting. Cost control and cost reduction.

Module 5: Differential, Opportunity & Relevant Costing

08 hours

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Differential Costing characteristics, differential cost analysis, cost indifference point, uses in investment decisions; Opportunity cost concept, Relevant Costing features and analysis, Cost benefit analysis. Problems.

Books for References

1. *Ravi M Kishore, Advanced Management Accounting, Taxman Publications.*
 2. *Ravi. M. Kishore, Cost Management, Taxman, Allied Services (P) Ltd.,*
 3. *Drury and Colin, Management Accounting and Control, Thomson Learning.*
 4. *Hansen and Mowen, Cost Management, Thomson Learning.*
 5. *Jain and Narang, Advanced Cost Accounting, Kalyani.*
 6. *John K. Shank, Cases in Cost Mgt: A Strategic Emphasis, South-Western Publishing, Thomson Learning.*
 7. *Kalpan and Aatkinson, Advanced Management Accounting, PHI.*
 8. *Kaplan, Atkinson and Young, Management Accounting, Pearson Education*
 9. *Keith Ward, Strategic Management Accounting, Butterworth Heirmann Pub.*
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2.4 APPLIED COSTING

Objectives:

1. To provide an in depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems.
2. Acquire knowledge and skills for application of tools and techniques for managerial decision making.

Module – 1: Cost Concepts:

8 hours

Cost, Expense and Loss – Cost Concepts (various cost); Classification for exercising control over costs; Classification based on cost behaviour; Techniques for separation of costs; Allocation of common costs; Criteria for common cost allocation.

Module – 2: Cost behavior and profit analysis:

20 hours

Marginal Costing and Short Term Decision Making; Marginal Cost and features of Marginal Costing; Contribution; Application of Marginal Costing Technique & Equations; Application of Short Term Decision Models: key factors, Profit Planning, Optimizing Product Mix, Contribution Analysis, Make or Buy decisions, Discontinuation of product, Diversification of product line, Accept or Reject special order; Break-even Analysis, Cost-Volume-Profit analysis.

Module – 3: Variance Analysis and Standard Costing:

12 hours

Variance – Meaning and need for variance analysis; classification of variances; causes of variances; investigation of variances; techniques of investigation of variances; quality cost variance, reporting of variances.

Module – 4: Uniform Costing and inter firm comparison:

8 hours

Meaning & objectives of uniform costing, requisites for the installation of uniform costing, uniform cost manual, advantages and disadvantages. Inter-firm comparison – meaning, requisites, Procedure under inter-firm comparison, advantages and disadvantages. Case Studies (1 case study)

Module – 5: Responsibility accounting and divisional performance measurement:10 hours

Responsibility Accounting – meaning and definition; process in implementation; responsibility reporting; Centers for control, benefits of responsibility accounting, difficulties in the implementation of responsibility accounting, methods for measuring divisional performance, divisional performance reporting. Problems relating to Responsibility Accounting.

Books for References:

1. *Horngren, Foster and Datar, Cost Accounting; A Managerial Emphasis, PHI.*
 2. *Ravi. M. Kishore, Cost Management, Taxman, Allied Services (P) Ltd.,*
 3. *Drury and Colin, Management Accounting and Control, Thomson Learning.*
 4. *Hansen and Mowen, Cost Management, Thomson Learning.*
 5. *Jain and Narang, Advanced Cost Accounting, Kalyani.*
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2.5 BUSINESS RESEARCH METHODS

Objectives:

1. To familiarize students with concepts, tools and techniques of the methodology of business research.
2. To enable students to do a research / consultancy project in the fourth semester.

Module – 1: Introduction to Business Research

12 hours

Meaning & Characteristics of Research, Objectives of Business Research – Ethics in Business Research, Scientific Research, Social Science Research, Uses of Social Science Research, Types of Research, Research Methods Vs Research Methodology - Steps in Research Process.

Module – 2: Planning of Research:

08 hours

Research Problems – Meaning & Definition, Planning, Selecting the Problem, Research Design – Meaning, Features and types of Research Design.

Module – 3: Data Collection Tools

14 hours

Data – Meaning & importance of data, methods of collecting primary data, secondary data, Sampling & its characteristics, observation & its characteristics, experimentation & its validity, Interviews – its characteristics & types, measurements, scales, questionnaires & instruments – meaning, needs & methods.

Module – 4: Processing of Data:

12 hours

Data preparation and descriptions, editing, coding and classification, tabulation, graphical representation, transcription of data, report generations, exploratory data analysis, Tools for data collection.

Module – 5:Report Writing:

12 hours

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Meaning & Purpose, Research Report Writings – significance of report writing, steps in report writing& layouts, short reports and long reports, oral presentations, types of reports, precautions to be followed in report writing.

Books for References

1. *William G. Zikmund, Business Research Methods, Thomson.*
2. *Cooper D.R, and Schindler P.S, Business Research Methods, TMH.*
3. *Uma Sekaran, Research Methods for Business, John Wiley and Sons Inc, New York.*
4. *Richard L, and David S.R, Statistics for Management, Pearson Education.*
5. *Amir D. A and Jayavel S, Complete Business Statistics, TMH.*
6. *Krishnaswami O R and Ranganatham M, Methodology of Research in Social Sciences, HPH.*



2.6 ADVANCED E – COMMERCE

Objective:

1. This course will provide an analytical and technical framework to understand the emerging world of e-commerce and mobile commerce. E-commerce and mobile commerce poses both a challenge and an opportunity for managers.
2. As a matter of competitive necessity, savvy managers must gain an understanding of the rapidly changing technology and business models.

Module 1: Introduction:

12 hours

ERP-II; Introduction to e-commerce and e-business, meaning and definition, main activities of e-commerce, advantages & disadvantages of e-commerce; opportunities of e-commerce to industries; traditional business and e-business; e-commerce business models – B2C, B2B, C2C & C2B; Portals – definition, portal technologies & business benefits.

Module 2: e-Customer Relationship Management:

12 hours

Introduction and definition; need for e-CRM, stages of e-CRM, benefits of e-CRM, e-CRM toolkit, three phases of e-CRM – Acquisition, Enhancement and Retention; e-CRM applications, e-CRM in banking, uses of CRMS.

Module 3: e-Supply Chain Management:

12 hours

Supply Chain – meaning and managing information flow; SCM – definition, its need, functions of SCM, examples to supply chain management, approach to inventory control, e-SCM – meaning & its benefits, e-supply chain components, trends in e-SCM, case studies.

Module 4: e-Marketing:

14 hours

Traditional marketing, Advertising Vs Marketing; online shopping & advantages; niche markets, e-cataloging & shopping cart, web presence goals, e-marketing value chain, pull & push technologies, e-advertising, various means of advertising; e-branding & elements of branding; social media marketing.

Module 5: Security and e-Payment:

10 hours

Security threats – an overview, computer crimes, computer viruses, secure transactions, e-commerce transaction security & requirements, protecting computers against virus – software, firewalls; e-banking, e-payment systems – Introduction to block chain.

Books for References

1. *Learn a ERP – Demystified, TMH.*
2. *Henry Chan, et. al, E-Commerce Fundamentals and Applications, Wiley Publication.*
3. *Gary P. Schneider, E-Commerce, Thomson Course Techniques.*
4. *Joseph P.T, E-Commerce - A Managerial Perspectives, PHI.*
5. *Sandeep Krishnamurthy, E-Commerce Management, Vidya Vikas Publication.*
6. *JibiteshMishra , E-Commerce, Macmillan Publishers Ltd.*



2.7 MICRO FINANCE & INSURANCE

Objectives:

1. To make the student understand the concept of Financial Benefits and RBI guidelines to Micro Finance. To have an overview of different players, institutions and regulatory agencies influencing the Micro Finance activity. To examine & compare the changing scenario of the Rural people with the use of Microfinance.
2. This course intends to provide a basic understanding of the micro insurance mechanism. It explains the concept of micro insurance and how it is used to cover risk to low income population.

Module 1: Introduction to Finance & Financial Institutions

6 hours

Meaning & definition of Finance, Financial institutions – establishments - objectives & functions -- NABARD, IFCI, SIDBI, ICICI, SFC & GRAMEEN BANKS. Role of Private Micro Financial Institutions

Module 2: Micro finance

6 hours

Micro finance: Concept, Elements, Importance and Brief History- role of Micro finance in Poverty Reduction. Models & Channels of Micro Finance, Micro Finance Institutions & their operations.

Module 3: Self Help Groups

4 hours

Meaning of SHG's – Pattern of their functions – Role of SHG's in Financial & Social Inclusion. Self-help, Self-help Groups and Self-help Promotion. Various Models of SHGs existing in India -- their features, objectives, functions

Module 4: Introduction to Micro Insurance & Insurance Contract

6 hours

Introduction to micro insurance - meaning & definition – features – types - benefits and drawbacks of micro insurance. Insurance Contract, Nature of Insurance Contract, Role of IRDA in micro insurance.

Module 5: Micro Insurance Products & Models

4 hours

Micro insurance products & services, Distribution channels – partnership model, agency model & micro agent model.

Books for References

1. *A.N.Agarwal and Kundana Lal: - Rural Economy of India – Vikas publishing House Ltd. – New Delhi-110014, 1990*
2. *The Economics of Microfinance by Jonathan Morduch and Beatriz Armendáriz*
3. *Women at the Centre: Grameen Bank Borrowers After One Decade by Helen Todd*
4. *Small, Short and Unsecured: Informal Rural Finance in India by F J A (Fritz) Bouman*
5. *Micro Finance – Impact and insights S.Rajagopalan Nirali Parikh The ICFAI University press 2007*
6. *Micro Finance and Poverty eradication - Indian and global experiences Dr. Daniel Lazar Prof. P.Palanichany New Century Publication, New Delhi 2008*
7. *Macro Dynamic of Micro Finance Daniel Lazar P. Natarajan Malabika Deo Excels Books 2010*
Micro Insurance In India: An Overview ,Shodhgangainflibnet
8. *Micro Insurance, Insurance Regulatory Development Authority of India, Consumer Education Website*



**2.6 ADVANCED E-COMMERCE
(M.COM PRACTICAL LAB SYLLABUS)**

Objectives:

1. To Provide practical knowledge on elements relating to Advanced Excel&GST
2. To make students competitive for the corporate world

Module 1 – Basics of Excel

10 Hours

shift spacebar, shift spacebar, ctrl +, ctrl spacebar, ctrl -, shift spacebar, ctrl -, format painter, increase decimals, decrease decimals, ctrl b, ctrl u, ctrl i, merge & center, left & right alignment, center alignment, alt =, text to columns, print alignment, to add rows & columns, to delete rows & columns

Module 2 - Advanced Excel – Statistical & Financial Functions

10 Hours

Lower, upper, proper, copy, paste special values, auto filter, LEN,

Statistical functions in excel: count formula, COUNTIF formula, COUNTA formula, data validation, MIN, MAX formulas, today function in excel, now function in excel

Financial functions, PMT, rate, NPER

Module 3 – Advanced Excel – Logical Functions

15 Hours

If conditions, multiple if statements, SUMIF condition, custom auto filter, custom auto filter, text filter, concatenate, trim, alt shortcut keys, conditional formatting, to remove duplication, true/ false formulas, pivot table, freeze panes, pivot chart, pie chart, bar chart, column chart, line chart, pie chart with percentages, roundup formula, if condition, nested if condition, round, round down, password protection

Module 4 – MS Word

5 Hours

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cover page, tables, charts, page number, word art, format painter, ctrl b, ctrl u, ctrl i, page layout, page borders, watermark, left & right alignment, center alignment, protect document, print alignment, display text in bulleted list, display text in numbering list, headers & footers, spelling & grammar check, password protection for word.

Module 5 – Advanced GST In Tally

10 Hours

HSN code entry in tally with invoice, GSTIN of various states, GST in tally ERP 9, GST ledger entries, GST purchase voucher entries in tally, GST sales voucher entries in tally, GST b2b entries in tally with discount, GST b2c entries in tally with discount, GST b2cl entries in tally with discount, GST b2cl entries in tally with item wise discount, GST b2cs entries in tally with item wise discount, GST debit notes entries in tally with discount, GST credit notes entries in tally with discount, GST invoice generation in tally ERP 9, receipt voucher with GST entries, payment voucher with GST entries, Godown Entries, Accounting Voucher entries pertaining to GST, Inventory Voucher Entries pertaining to GST, Profit & Loss Pertaining to Inventory & GST, Balance Sheet Pertaining to Inventory & GST.

3.1 INTERNATIONAL BUSINESS

Objectives:

1. To provide In-depth knowledge on elements relating International business & to be more conversant with real life situations.
2. Equipping the students for Global challenges.

Module – 1

10 hours

Nature of International Business (IB). Drivers of IB. IB and domestic business compared. Routes of globalization, players in International Business. Evolution of IB. Theories of IB. Mercantilism. Theory of Absolute Advantage. Theory of Comparative Advantage. National Competitive Advantage. Environment of IB. Political, legal, technological, cultural, economic factors.

Module – 2

10 hours

International Strategic Management – nature, process – scanning global environment – formulation of strategies – implementation of strategies – evaluation and control. Organizational designs for IB. Factors affecting designs. Global product design. Global area design. Global functional design. International division structure.

Module – 3

24 hours

International Human Resource Management (IHRM). IHRM and domestic HRM compared. Scope of IHRM. HR planning. Selection of expatriates. Expat training. Expat remuneration. Expat failures and ways of avoiding. Repatriation. Employee relations.

International operations Management. Nature - operations management and competitive advantages. Strategic issues - sourcing v/s vertical integration, facilities location, strategic role of foreign plants, international logistics, managing service operations, managing technology transfers.

International Financial Management - Nature - compared with domestic financial management. Scope - current assets management, managing foreign exchange risks, international taxation, international financing decision, international financial markets, international financial investment decisions.

International financial accounting - national differences in accounting, attempts to harmonize differences. Financing foreign trade - India's foreign trade, balance of trade and balance of payments, financing export trade and import trade. International Marketing – nature compared

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with domestic marketing. Benefits from international marketing. Major activities - market assessment, product decisions, promotion decisions, pricing decisions, distribution decisions.

Module – 4

10 hours

Integration between countries. Levels of integration. Impact of Integration. Regional trading blocks - EU, NAFTA, Mercosur, APEC, ASEAN, SAARC, Commodity agreements', WTO - functions, structure, agreements, implications for India. International Strategic Alliances Nature - Benefits. Pitfalls, scope, managing alliances.

Books for Reference:

1. Darrell Mahoriy, etal, International Business, Longman.
2. Charles W.L. Hill, International Business, McGraw - Hill.
3. Aswathappa. K., International Business, Tata McGraw Hill (In Press)
4. Don Ball and Wendell McCulloch, International Business, McGraw - Hill.
5. A.V. Vedipurishwar, The Global CEO, Vision Books.

3.2: BANKING OPERATIONS AND MANAGEMENT

Objectives

1. To facilitate in-depth understanding of Banking Operations.
2. To gain practical knowledge in Banking Procedures.

Module – 1:

10 hours

Regulatory policies influencing bank operations – an overview (Basel committee, prudential norms, FEMA-Banker's compliance)

Module – 2:

10 hours

Resource Mobilization or Liability Management – Deposits – types, classification and pricing; management of reserves; management of NRI funds.

Module – 3:

12 hours

Asset Management – credit management – origination, appraisal, sanction, documentation, disbursement, credit policy, credit planning, pricing of credit; Investment Management; Cash and Treasury Management.

Module – 4:

10 hours

Monitoring and Follow-up; IRAC Norms (i.e., Income recognition and Asset Classification norms); Non-performing Assets. Securitization Act.

Module – 5:

12 hours

Financing imports and exports – foreign currency dealing and foreign exchange markets. Monitoring of foreign trade transactions – EXIM Policy. E-Banking, Payment Systems, Settlement System, Business and Profit planning.

Books for Reference:

1. India's Banking and Financial sector in the New Millennium – Volume I & II.
2. Bala Shenmugam, Craig Turton, George Hempel; Bank Management.
3. How to borrow from Banking and Financial Institutions, Nabhi Publication.
4. Mary P. Merrill; Financial Planning in the Bank.
5. David Kidwell, Richard I. Peterson and David W. Beckwell, "Financial Institutions: Markets and Money", Harcourt Brace, Javanovich, 1993.
6. Rajwade V A "Foreign Exchange: International Finance and Risk Management",

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Academy of Business Studies, New Delhi, 1991.

7. Apte P G, “International Financial Management”, Tata McGraw Hill, New Delhi, 1995.

8. Johnson, Hazel, “Global Financial Institutions and Markets”, Blackwell publishing.

9. Kaushik, Surendra K, “International Capital Markets: New Directions”, New York Institute of Finance, 1989.

3.3 ADVANCED DIRECT TAXATION

Objectives:

To provide understanding on advanced aspects of direct taxation. Opening avenues for Professional Courses. To make conversant with indebt knowledge of assessment of various entities.

Module – 1:

6 Hours

Income of Other Persons included in Assesses TotalIncome: (Theory and problems) Transfer of income without transfer of assets, income arising from revocable transfer of assets, Income arising from spouse, Minor’s income, income arising from son’s wife, cross transfers.

Module – 2:

5 Hours

Set Off and Carry Forward of Losses (Theory and problems): Inter source set off, Order of set off of losses, Inter head adjustments, carry forward and set off of brought forward losses.

Module – 3:

20 Hours

Computation of Total Income and Tax payable: Income of Other Persons included in Assesses Total Income, Income transfer without Asset Transfer, Revocable transfer of assets, Transfer to spouse, Transfer to son’s wife, Income from concern in which substantial interest exists (Theory and problems)

Module – 4:

15 Hours

Assessment of various entities: Taxation of Individuals, Firms, Banks and Company(Theory and problems)

Module -5:

10 Hours

Specific Management Decisions: Tax Planning concepts, Tax planning in relation to repair and replacement of an asset.Introduction, Make or Buy and Buy or Lease.(Theory and problems)

Books for Reference:

1. Vinod K. Singhania, Direct Tax Law and Practice, Taxman.
2. AgrarwalP.K, Tax Planning for Companies, Hind Law Publishers, New DELHI.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practices, Sahitya Bhavan, Agra.
4. Sukumar Bhattachary, Tax Planning in India.

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5. Sharat Bargava: Direct Taxes.
6. B.B. Lal & N. Vashist – Direct Taxes, - Pearson – New Delhi.
7. Girish Ahuja and Dr. Ravigupta – Direct Taxes Law and practices-Bharaths.
8. Dr. Manohar – Direct Taxes, - Snow white.

3.4 FINANCIAL MARKETS & SERVICES

Objective:

To provide understanding of the working of financial markets & Services in India.
Creating awareness for Portfolio Investments.

Module –1

8 hours

Organization and functioning of stock exchange in India: operations of stockmarkets, listing requirements, regulation and control of stock markets, National StockExchange (NSE) and OTCEI, investor protection and SEBI guidelines.

Module – 2

14 hours

International financial environment: raising of finance in international markets, Euroissues, GDR's and ADR's Guidelines for raising funds in international marketsthrough various instruments.Working of International Stock exchanges with respect to their size – listingrequirements – membership – clearing and settlement of New York Stock Exchange,NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxemburg Stockexchange, German and France Stock Exchanges.

Module – 3

10 hours

Financial Services and Economic environment: Fund based and Non-fund basedactivities – Modern activities – Financial innovations – New financial instruments –challenges to the sector.

Module – 4

12 hours

Financial, Legal and tax aspects of leasing: lease evaluation types of leases, lease structuring and funding of lease, import leasing and cross border leasing, evaluation of hire purchase agreements. Factoring, features, factoring V/S bill discounting, recent developments in Indian context, consumer finance, credit financing schemes for consumer durables, credit cards & other cards, venture capital financing, guidelines and evaluation of new project ideas.

Module – 5:

10 hours

Credit rating concept: scope and need, features, Credit rating process and agencies,credit rating symbols, Rating frame work, Factors. Advantages and limitations ofcredit rating.Mutual funds - meaning and definition, types, determination of NAV, Advantagesand disadvantages of mutual funds.

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Books for Reference:

1. Gorden & Nataraj: *Financial Markets and Services*, Himalaya Publising House
2. Avadhani :*Investment and securities markets in India*, Himalaya PublisingHouse
3. Khan M Y: *Indian Financial System*, Tata McGraw Hill, New Delhi.
4. Giddy I H: *Global Financial Markets*, AITBS New-Delhi.
5. Preethi Singh: *Investment Management*, Himalaya Publishing house
6. Guruswamy, S: *Financial services*, Vijay Nicole imprints, Chennai.
7. P.K. Sahoo, *Financial Services and markets*, Himalaya
8. I.M. Pondey *Venture Capital; The Indian Experince* Prentice Hall, New Delhi.
10. Sashi. K. Gupta & Nisha Aggarwal, *Financial Services*, Kalyni Publication

13. Gupta L. C.: *Stock Exchange Trading in India Society for Market Research and Development*, Delhi.
14. Raghunatham V: *Stock Exchange and Investments*, Tata, McGrawHill, New Delhi

3.5 ADVANCED COST ACCOUNTING - I

Objective:

To enable students to apply cost control and cost reduction techniques in decision making.
To create interest for application of costing principles for the benefit of organization.

Module – 1:

12 hours

Importance of analyzing cost: managing costs, cost accounting: areas of cost accounting, cost management and cost accounting, tools and techniques of cost accounting, role of cost accounting in strategic planning and decision making.

Module – 2:

14 hours

Elements of cost; material, labor and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering.

Module – 3:

10 hours

Activity Based costing: Absorption costing Vs Traditional Costing, ABC, Kaplan and Co-ops approach to ABC cost drivers and cost pools, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System & Problems.

Module – 4:

12 hours

Life cycle Costing: Meaning, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing, categories of project life cycle costs, optimization of project life cycle costs.

Module – 5:

8 hours

Target costing: Definition, Meaning and Nature of target costing, target costing methodology, methods of establishment of costs. JIT – features, methodology in implementation of JIT, Benefits of JIT.

Books for Reference:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. Jain & Narang, Cost Accounting – Principles & Practice, Kalyani Publishers

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3. Vashisht & Saxena, Advanced Cost & Management Accounting – S Chand Publishers
4. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
6. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
7. Jawaharlal & Seema Srivastava, Cost Accounting, TATA McGraw Hill Education
8. Rathnam's Costing Adviser, Problems & Solutions, Kitab Mahal Publishers

3.6 ACCOUNTING FOR SPECIALISED INSTITUTIONS

Objective:

To enable students to have in-depth knowledge on accounting aspects relating to various Institutions. Application of Accounting in varied situations faced by Organizations. Improving accounting skills for practical purposes.

Module 1:

10 hours

Introduction to Double account system: Nature - Features of double account system Receipts and expenditure on capital accounts, general balance sheet, revenue account and net revenue account - differences between single and double account system, advantages and disadvantages of double account system, Account of electricity companies -Replacement of assets, Simple Problems.

Module 2:

10 hours

Government Accounts: General Principles – Indian Audit and Accounts Department – Comptroller and Auditor General of India – Public Accounts Committee – Consolidation of funds – Compilation of accounts.

Module 3:

12 hours

Accounts for Non – Profit Organizations & for Private Individuals: Educational Institutions Maintenance of accounts, professional peoples - Doctor and Solicitors.

Module 4:

14 hours

Accounting for Transport: Transport Undertakings: Shipping – Railways – Roadways – Airlines.

Module 5:

6 hours

Accounting for Co-operative Societies: Introduction – accounts – day book ledger posting – receipts and payments statements and final accounts.

Books for Reference:

1. S.N.Maheshwari, Advanced Accounting, Vol.II, Vikas Delhi.
2. Shukla and Grewal, Advanced Accounting, Vol.II, S. Chand and Sons, New Delhi.
3. R.L.Gupta and Radhaswamy, Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi.

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4. Hrishikesh Chakraborty, Advanced Accounting, Oxford Publishing House, New Delhi.
5. Jain and Narang, Advanced Accounting, Vol. II, Kalyani, New Delhi.
6. C.T. Horngren, Introduction to Financial Accounting, PHI, New Delhi.
7. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi.
8. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH, New Delhi.
9. Robert Libby, Financial Accounting, TMH, New Delhi.
10. P.V. Ratnam, Advanced Accounting, Konark, New Delhi.

3.7 OPEN ELECTIVE (PRINCIPLES & PRACTICES OF INCOME TAX)

Objective:

The Objective of the syllabus under this paper is to expose the students to the various provisions of the Income Tax Act relating to the computation of Income tax of Individual assessee only. Providing introductory knowledge, applications of Income tax.

Module 1

06 hours

History of Income Tax, meaning and features, Advantages of Direct Tax, Definitions of Person, Assessee, Assessment Year, Previous Year, Income, Gross Total Income, Total Income, Revenue and Capital: (a) Receipts (b) Expenditure (c) Loss.

Module 2

06 hours

Agricultural Income, Residential status, Ordinary Resident, Not Ordinary Resident. Non Resident, Heads of Income & Incidence of Tax.

Module 3

16 hours

Meaning – Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund - Profits in Lieu of Salary – Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary U/S 16 – Problems on Income from Salary, computation of Tax Liability (Only Individual assessee).

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania : Direct Taxes – Law and Practice, Taxmann publication.
2. Income Tax – Dr. S Rajesh Kumar & Dr. Sreekanta, Vittam Publications
3. Bhagwathi Prasad: Direct Taxes
4. Dr. Mehrotra and Dr. Goyal : Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
5. Gaur & Narang : Income Tax – I, Kalyani Publishers

4.1 GOODS AND SERVICES TAX

Objective:

To enable students to have a deep insight into Goods and Services Tax. Gain practical knowledge.

Module 1:

10 hours

Introduction to GST: Meaning and Brief history of GST, Benefits of GST to Govt., Consumer and Business Class, Features of GST, Objectives of GST, Types of GST and GST Acts, Basic Definitions, Indian Trade Classification, HSN & SAC Codes, GSTN, Structure of GSTN and Services Rendered by GSTN

Module 2:

12 hours

Registration: Application for Registration, Verification & Approval of application , Issue of Registration Certificate, Amendment & Cancellation of Registration , Composition rules in detail, Rate of Tax Composition Levy under GST, Eligible persons for Composition Levy, Taxable Person under GST, Mandatory GST Registration Criteria.

Module 3:

12 hours

Aggregate Turnover under GST: Meaning, Turnover and aggregate turnover, Exempt supply, Exclusions from aggregate turnover, Supplies made by Job Worker on behalf of Principal, Transaction Value , Valuation of Supply, Computation of Transaction Value and GST Payable Under GST Problems.

Module 4:

12 hours

GST Input Tax Credit (ITC): Introduction, Need for ITC, Conditions for availing ITC, Allowance and Disallowance of ITC, Documents for Claiming ITC, Rules of ITC for Capital goods Under GST, Credit on Capital goods- Problems, Common credit , Reversal of ITC, Reconciliation of ITC, Principles for eligibility of tax credits, ITC in case of SEZ, ISD, Job Work and ITC -04.

Module 5:

10 hours

Returns, Penalties and Refunds: GST Returns, Features, Need , Types, Returns applicable under new GST Law- Problems. Penalties, Notice for Not filing GST Returns, Offences, GST Payments and Refunds.

Books for Reference:

1. L.K. Jain, *Central Excise Mannual*, Contay Publishers P. ltd.
2. D.N. Khole, B.N. Sharma etal, *Customs Tariff*, Census Publishers.
3. Bare Acts of CST and KST
4. B.K. Bhargava, *Indirect Tax Laws*, Taxman Allied Services.
5. V.S. Datey, U.K. Bhargava, *Indirect Tax Law and Practice*.
6. Page 32 of 43
7. *Central Excise Guidelines and Procedures*, Nabi Pub. New Delhi.
8. R.K. Jain, *Customs Law Manual*, ii) *Central Excise Manual*, iii) *Central Excise Law Guide*, Contex Pub. New Delhi.
9. ArvindDatar, *Guide to Central Excise – Law and Practice Vol. I*, Wadhwa and Co. Nagpur.
10. AcharyaShuklendra, *Central Excise – Law, Practice and Procedure Vol. I & II*, Modern Law Publisions, Allahabad.
11. S.P. Bhatnagar, *Customs Law and Procedure*, Contex Pub. New Delhi.
12. Dokania, *Central Sales Tax Act*, Bharat Law House, Allahabad.
Background material on GST. The Institute of Chartered Accounts of India. New Delhi.

4.2 LEGAL ENVIRONMENT OF BUSINESS

Objectives:

To enable students to know the different legal aspects of business. To be well-versed with law of the land.

Module 1:

14 hours

The Companies Act, 2013: Meaning, Definition , Appointment and Qualifications of Directors, Appointment and remuneration of Managerial Personnel, Meetings of Board and its powers, Inspection, inquiry and Investigation, Winding Up, Compounding of offences, Adjudication, Special Courts.

Module 2:

10 hours

The Securities Contract (Regulation) Act, 1956 and Securities Contract (Regulation) Rules, 1957: Introduction and important provisions. The securities exchange board of India act, 1992, SEBI, (Issue of capital and disclosure requirements) Regulations, 2009 and SEBI (Listing obligations and disclosure requirement) Regulations, 2015.

Module 3:

12 hours

Factories Act: Meaning, Scope, Definitions, Provision relating to health, safety and Hazardous process, working hours, Employment of young persons, Annual leave. Penalties and procedures

Module 4:

8 hours

Negotiable Instruments Act, 1881: Introduction, Definitions, Classification of Negotiable Instruments, Discharge of Liabilities, Dishonor, Cognizance of offence.

Module 5: **12 hours**
The RTI Act, 2005 & Intellectual Property Rights (IPRs) : Objectives and main provisions of the RTI Act, Patents, trademarks and copyrights; Emerging issues in intellectual property.

Books for References:

1. Companies Act with Rules As amended by Companies (Amdt.) Second Ordinance 2019.,
2. P.C. Tulsian, Business Laws, TATA Mc Graw Hill Publications
3. Securities and Exchange Board of India Act 1992, by Taxmann.
4. Law relating to the Negotiable Instruments Act Hardcover by [S. Krishnamurthy Aiyar](#)
5. Personnel / Human Resources And Labour Management / Dynamics Of Industrial Relations by C B Memoria.
6. Agrawal and Baby on SEBI Act Hardcover, by [Sumit Agrawal](#) , [Robin Joseph Baby](#) , [Amit Agrawal](#) , Taxmann.

4.3 FOREX MANAGEMENT

Objective:

To enable the students to get deep insight view of the concepts of forex management. Prepare the students for practical orientation of Foreign Exchange Markets.

Module – 1 **14 hours**

The foreign exchange market, structure and organization- mechanics of currency trading – types of transactions and settlement dates – exchange rate quotations and arbitrage – arbitrage with and without transaction costs – swaps and deposit markets – option forwards – forward swaps and swap positions – Interest rate parity theory.

Module – 2 **12 hours**

Currency and interest rate futures, future contracts, markets and trading process, future prices spot and forward, hedging and speculation with currency futures – interest rate futures – foreign currency options – option pricing models – hedging with currency options – futures options – innovations.

Module – 3 **8 hours**

Exchange rate determination and forecasting – Setting the equilibrium spot exchange rate – theories of exchange rate determination – exchange rate forecasting.

Module - 4 **10 hours**

Foreign exchange risk management – hedging, speculation and management of transaction exposure – using forward markets for hedging – hedging with money market, currency options and currency futures – internal hedging strategies – speculation in foreign exchange and money markets.

Module – 5 **10 hours**

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Management of interest rate exposure – nature and measurement – forward rate agreements (FRA's) interest rate options, caps, floors and collars, cap and floors – options on interest rate futures, some recent innovations – financial swaps.

Books for Reference:

1. Shapiro Alan. C., *Multinational Financial Management*, Prentice Hall, New Delhi.
2. Apte P.G, *International Financial Management*, Tata McGraw Hill, New Delhi.
3. Mcrae T.N and D.P Walkar, *Foreign Exchange Management*, Prentice Hall.
4. Evilt H.E, *Manual of Foreign Exchange*.
5. Holgate H.C.F, *Exchange Arithmetic*.
6. Rajwade A.V., *Foreign Exchange Risk Management*, Prentice Hall of India

4.4ADVANCED COST ACCOUNTING – II

Objective:

To expose the students to the external environment of business and to enable them to formulate strategies relating to cost and pricing. Appraisal of techniques of costing and their applicability in business.

Module –1:

14 hours

Pricing Strategies in Decision Making: Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, Cost & management accountant role in product pricing.

Module –2:

10 hours

Transfer Pricing: Transfer Pricing – meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing.

Module 3:

8 hours

Learning Curve Theory: Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve.

Module – 4:

10 hours

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Cost of Quality and TQM: Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM – basics, stages, principles, control, corrective actions, PRAISE- steps, problems, implementation Cost of quality report Continuous process improvement.

Module – 5:

12 hours

Balanced Scorecard and Benchmarking: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of BSC and implementation of Balanced score Card, case studies on BSC.

Books for Reference:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. Jain & Narang, Cost Accounting – Principles & Practice, Kalyani Publishers
3. Vashisht & Saxena, Advanced Cost & Management Accounting – S Chand Publishers
4. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
6. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
7. Jawaharlal & Seema Srivastava, Cost Accounting, TATA McGraw Hill Education
8. Rathnam's Costing Adviser, Problems & Solutions, Kitab Mahal Publishers Book Agency, Calcutta.
- 6.. John K. Shank, *Cases in Cost Management: A Strategic Emphasis*, South-Western Publishing, Thomson Learning.

4.5 CORPORATE FINANCIAL REPORTING

Objectives:

To enable students to gain in-depth knowledge on Financial Reporting. To get acquainted with various accounting standards applied in India & Other countries.

Module 1:

8 hours

Accounting Standards: Definition, Objectives and Benefits of accounting standards. Management and Standard setting, Standard setting process, Difficulties in Standard setting, Types of Accounting Standard, Accounting Standards issued by ASB of ICAI till date.

Module 2:

12 hours

Indian Accounting Standard: Accounting Standards issued by ASB AS-6, AS-11, AS-14, and revised AS-3.

Module 3:

10 hours

Developments in Financial Reporting: Value Added Statement, Economic, Value Added, Market Value Added, Shareholders' Value added, Human Resource Reporting, and Inflation Accounting.

Module 4:

14 hours

Financial Reporting: Concepts, Objectives, General purpose and Specific purpose Qualities of good financial report. Segmental report - Difficulties in segment reporting; Interim report - Problems in interim report, Legal requirements; Social reporting and Environmental Reporting

Module 5:

10 hours

International Accounting Standards: IAS and linkage with Indian Accounting Standards - Accounting Standards under US GAAP and Indian GAAP, International Financial Reporting Standards (IFRS) - Need for convergence to IFRS, Role of IFRS and Conversion of Financial Statements prepared on the basis of Indian GAAP to IFRS based financial statements.

Books for Reference:

1. Jawaharlal, Accounting Theory, Himalaya Publishing House.
2. L.S. Porwal, Accounting Theory, Tata McGraw Hill.
3. I.M. Pandey, Management Accounting, Vikas Pub.
4. S.N. Maheshwari, Management Accounting & Financial Control, Sultan Chand, New Delhi.
5. Bhattu. J, Management Accounting, ELBS.
6. Khan and Jain, Management Accounting, Tata McGraw Hill.