

**S.Y M.COM-II Sem-III (NEP-2023 Pattern)**  
**(CBCS–NEP23 Pattern)**

<b>Course Title</b>	<b>BUSINESS FINANCE</b>	
<b>Course Code: 23CMCO31MM</b>	<b>No. of Credits: 4</b>	
<b>Course Type: MM (Major Mandatory)</b>	<b>Total Teaching Hours: 60</b>	

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To acquaint the students with corporate finance required for Indian Industries.
<b>2.</b>	To make the students aware about the latest developments in the Field of corporate finance.
<b>3.</b>	To enable the students about traditional theories of capitalization and Dividend distribution practices.
<b>4.</b>	To provide exposure of working capital management practice of Finance to students Skills to be developed.

**Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	The students will be able to understand the role and importance of Corporate finance, and learn the calculation value of money.
<b>2.</b>	The students will acquaint the financial planning, theories of Capitalization and estimation of finance need of firm.
<b>3.</b>	The students will be able to learn the sources of finance to be tapped For running business successfully.
<b>4.</b>	The students will be able to apply best practice in working capital management.

## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>BUSINESS FINANCE AND FINANCIAL SYSTEM</b>	<b>15</b>
	1. Meaning, objectives, scope, Functions, and importance of Business Finance. 2. <b>Financial System:</b> <ol style="list-style-type: none"> <li>i. Functions of the Financial System.</li> <li>ii. Financial Assets.</li> <li>iii. Financial Markets.</li> <li>iv. Financial Market Returns.</li> <li>v. Financial Intermediaries.</li> </ol> 3. <b>Time Value of Money:</b> Need, Importance, Future value, Present value through discounted cash flow technique.	7  8
<b>Unit II</b>	<b>STRATEGIC FINANCIAL PLANNING</b>	<b>15</b>
	1. Meaning-objectives, assumptions. 2. Steps in financial planning. 3. Estimating financial requirements of firm, limitations of financial planning 4. <b>Capitalization:</b> <ol style="list-style-type: none"> <li>i. Over Capitalization.</li> <li>ii. Under Capitalization.</li> <li>iii. Optimal Capitalization.</li> </ol> 5. <b>Theories of capitalization.</b> <ol style="list-style-type: none"> <li>i. The cost theory of capitalization.</li> <li>ii. The Earning theory of capitalization.</li> </ol> 6. Estimating financial needs and Sources of Finance.	4 2 2 2 3 2
<b>Unit III</b>	<b>CORPORATE SECURITIES AND SOURCES OF LONG TERM FINANCE</b>	<b>15</b>
	1. <b>Ownership securities:</b> <ol style="list-style-type: none"> <li>i. Equity shares: characteristics, advantage and disadvantages.</li> <li>ii. Preference shares: characteristics, advantage and disadvantages.</li> </ol>	7

	<p>2. <b>Creditor's securities-</b> debentures&amp; bonds:  characteristics, classification, procedure of issuing  debentures and Bonds.</p> <p>i. Company Deposit.  ii. Mutual Funds.  iii. Retained Earnings.  iv. Foreign Sources.  v. Special financial institution.</p>	8
<b>Unit IV</b>	<b>SHORT TERM FINANCE AND WORKING CAPITAL  MANAGEMENT</b>	<b>15</b>
	<p>1. <b>Characteristics of short term finance</b> –short term needs,</p> <p>i. Sources of short term finance. 2  ii. Trade Credit. 2  iii. Commercial bank loans. 2  iv. Commercial paper, a specific type of Promissory note. 2  v. Secured loans.</p> <p>2.<b>WorkingCapital</b> 3</p> <p>i. Role of working Capital</p> <p>ii. Inventory Management, Receivable Management, Cash  Management. 2</p> <p>iii. Financing of working capital– 2</p> <p>a) Trade creditors,  b) Bank credit,  c) Bank financing of account receivables, working  capital - advantages and disadvantage.</p>	

### References:

- Corporate Finance: Theory and Practice. Pierre Vernimmen, Pascal Quiry, Maurizio Dallochio, Yann Le Fur, Antonio Salvi. (2017). John Wiley & Sons.
- Financial Institutions and Markets: Structure, Growth &Innovations. LMBhole, Jitendra Mahakud. (2017). McGraw-Hill Education.
- Corporate Finance. Stephen Ross.(2009).McGraw-Hill/Irwin.
- Business Finance: Theory and Practice. Eddie McLaney. (2014).Pearson Education.
- Financial Management: Text, Problems and Cases, 8e. M. Y. Khan, P. K. Jain. (2018). McGraw-Hill Education.
- Principles of Corporate Finance. Richard A.Brealey, Stewart C.Myers, Franklin Allen.(2019.)
- Financial Management, Theory & Practice, Prasanna Chandra, Mc Graw Hill Edu, New Delhi.

**S.Y M.Com. Sem III (NEP – 2023 Pattern)**

<b>Course Title</b>	<b>INDUSTRIAL ECONOMICS</b>	
<b>Course Code: 23CMCO32MM</b>	<b>No. of Credits: 4</b>	
<b>Course Type: MM (Major Mandatory)</b>	<b>Total Teaching Hours: 60</b>	

<b>Course Objectives</b>	
1.	To provide the knowledge to the students about the basic issues of industrial economics.
2.	To make the students aware about the industrial profile of India and the industrial policy of government of India.
3.	To make the students understand concepts of industrial economics.
4.	To impart students' knowledge about sources of industrial finance and Indian industrial growth.

<b>Course Outcome</b>	
1.	To get the overview and to understand the concept of Industrial Economics.
2.	To know about the theories of Industrial location and industrial imbalance and to acquire the analytical skills in identifying the factors affecting industrial Location
3.	To understand the concept of Industrial Efficiency, productivity, size of the firm and Optimum size of the firm
4.	To impart knowledge about industrial finance and its sources and to help the students understand problems of small and micro industries in India

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction and Concepts</b>	<b>15 Hours</b>
	<b>1. Industrial Economics-</b> i. Meaning and Definition. ii. Nature and Scope. iii. Need and Significance.	<b>3</b>
	<b>2. Industrial Combinations-</b>	<b>6</b>

	<ul style="list-style-type: none"> <li>i. Causes.</li> <li>ii. Mergers and amalgamations.</li> <li>iii. Industrial monopoly- control of monopolies.</li> </ul> <p>3. Sellers' Concentration, Economies of Scale,</p> <p><b>4. Product Pricing.</b></p> <ul style="list-style-type: none"> <li>i. Theories.</li> <li>ii. Evidence</li> </ul>	3  3
<b>Unit II</b>	<b>Industrial Location</b>	<b>15 Hours</b>
	<p>1. <b>Industrial Location</b></p> <ul style="list-style-type: none"> <li>i. Meaning and Definition.</li> <li>ii. Industrial localization.</li> <li>iii. Planned location</li> </ul> <p>2. Factors Affecting Location of Industries</p> <p>3. <b>Theories of Industrial Location.</b></p> <ul style="list-style-type: none"> <li>i. Alfred Weber's theory.</li> <li>ii. Sargent Florence Theory.</li> <li>iii. August Losch Theory</li> </ul> <p>4. <b>Industrial Imbalance.</b></p> <ul style="list-style-type: none"> <li>i. Need for Balanced Regional Industrial Development.</li> <li>ii. Causes of Industrial Imbalance.</li> <li>iii. Measures of Industrial imbalance.</li> </ul> <p>5. Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development.</p>	2  2  5  3  3
<b>Unit III</b>	<b>Industrial Productivity, Efficiency and Size of Firm</b>	<b>15 Hours</b>
	<p>1. <b>Industrial Productivity and Efficiency.</b></p> <ul style="list-style-type: none"> <li>i. Meaning and Concept.</li> <li>ii. Norm.</li> <li>iii. Tools and measurement of Industrial Productivity and Efficiency.</li> </ul> <p>2. Factors Affecting Industrial Productivity and</p>	3  2

	<p>Efficiency.</p> <p>3. Industrial Productivity in India.</p> <p>4. Causes of Low Industrial Productivity.</p> <p>5. Remedial measures by the government to improve industrial productivity.</p> <p>6. Size of Firm- Determinants of Size of Firm</p> <p>7. Optimum Size of Firm- Meaning and its Determinants</p>	<p>1</p> <p>1</p> <p>2</p> <p>3</p> <p>3</p>
<b>Unit IV</b>	<b>Industrial Finance and Indian Industrial Growth</b>	<b>15 Hours</b>
	<p><b>1. Industrial Finance.</b></p> <p>i. Meaning and Concept.</p> <p>ii. Scope of Industrial Finance</p> <p>iii. Importance of Industrial Finance.</p> <p>2. Sources of Industrial Finance-private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.</p> <p><b>3. Foreign Capital.</b></p> <p>i. Need.</p> <p>ii. Government's Policy.</p> <p>iii. Direct Investment.</p> <p>iv. Foreign Institutional Investment.</p> <p><b>4. Form of Foreign Capital:</b></p> <p>i. Euro issues.</p> <p>ii. Global Depositary Receipts (GDR).</p> <p>iii. American Depositary Receipt (ADR).</p> <p>iv. External commercial borrowings.</p> <p>5. Industrial policy: Trends in Industrial Growth since 1991.</p> <p>6. Performance and Problems of Micro, Small, Medium Enterprises</p>	<p>2</p> <p>2</p> <p>3</p> <p>2</p> <p>2</p> <p>4</p>

**References:**

- Ahluwalia, I. J., & Professor of Economics Isher Judge Ahluwalia. (1985). Industrial growth in India: Stagnation since the mid-sixties. Oxford University Press.
- Banerjee, S., Mukherjee, V., & Haldar, S. K. (2015). Understanding development: An Indian perspective on legal and economic policy. Springer.
- Barthwal, R. R. (2007). Industrial economics: An introductory text book. New Age International.
- C.B., G. (2016). Strategic management (Text and cases). S. Chand Publishing.
- Derek J Morris. (1979). Industrial economics: Theory and evidence. OxfordUniversity Press.
- Francis, C. (1989). Industrial economics: Indian perspective.



**S.Y.M.Com. Sem III (CBCS – Autonomy 2023 Pattern)**

<b>Course Title</b>	<b>MANAGEMENT INFORMATION SYSTEM</b>	
<b>Course Code: 23CMCO34MM</b>		<b>No. of Credits:2</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours:30</b>

<b>Course Objectives</b>	
1.	To understand and develop insight of the concept of Management Information System.
2.	To understand the determination and appropriateness of Management Information Systems for enhancing the organizations efficiency and effectiveness.
3.	To understand the Impact of Management Information systems in the global context.

<b>Course Outcome</b>	
1	Information System enables new approaches to improve efficiency and efficacy of Business Models.
2	The students will equip with understanding of role, advantages and components of Management Information System.
3	Helps in Analyzing how information systems and technologies impact a firm in terms of value creation and provide strategic advantage for a firm.

<b>Syllabus</b>		
<b>Unit I</b>	<b>INTRODUCTION OF MANAGEMENT INFORMATION SYSTEM.</b>	<b>10 Hours</b>

	<b>1. Management Information System:</b> i. Concept, Meaning and Importance. ii. Role of Information System in Business Organizations. iii. Process of MIS.  <b>2. Planning, Implementation and Controlling of Management Information system.</b>  <b>3. Types of Information System.</b>	5   3 2
<b>Unit II</b>	<b>INFORMATION TECHNOLOGY FOR DECISION MAKING.</b>	<b>10 Hours</b>
	i. IT for Decision Making, Recent Trends IT for Decision Making. ii. Methods in Decision Making. iii. Characteristics and Components of Decision Support System.	5 2 3
<b>Unit III</b>	<b>ENTERPRISE SYSTEMS</b>	<b>10 Hours</b>
	i. Business Process Integration. a. Types of Business Resource Integration. ii. Enterprise Resource Planning. a. Why ERP is Important for Business? iii. E-Commerce and its Models. iv. Customer Relationship Management and its Types. a. Cases on CRM.	2 2 2 2 2

<b>Suggested Readings</b>	
1	W.S. Jawadekar, Management Information System, Tata McGraw Hill Publications.
2	David Kroenke, Management Information System, Tata McGraw Hill Publications.
3	Management Information Systems for Enterprise Applications: Business Issues, Research and Solutions by Adamantios Koumpis.



**S.Y M.Com. Sem III (CBCS – NEP 2023 Pattern)**

<b>Course Title</b>	<b>STRATEGIC COST MANAGEMENT &amp; DECISION MAKING</b>	
<b>Course Code: 23CMCC33MM</b>		<b>No. of Credits: 4</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
1.	To provide the knowledge to the students about the basic of Strategic Cost Management.
2.	To make the students aware about the Modern Business Environment.
3.	To make the students understood the concepts of Lean System and Innovation.
4.	To impart students' knowledge about Cost Management Techniques.

<b>Course Outcome</b>	
1.	To gain understanding about the Strategic Cost Management Techniques over Traditional Cost Management.
2.	To learn about the Challenges affecting Modern Business Environment.
3.	To understood the Process Innovation and Business Process Re-engineering (BPR).
4.	To understand the application of Target Costing, Product Life Cycle, Product Life Cycle.

<b>Syllabus</b>		
<b>Unit I</b>	<b>INTRODUCTION TO STRATEGIC COST MANAGEMENT</b>	<b>15 Hours</b>

	<b>1. Strategic Cost Management.</b> i. Meaning and Concept of Strategic Cost Management. ii. Components of Strategic Cost Management. iii. Techniques of Strategic Cost Management. iv. Advantages of Strategic Cost Management.	5
	<b>2. Traditional Cost Management.</b> i. Meaning of Traditional Cost Management. ii. Limitations of Traditional Cost Management.	3
	3. Traditional Vs Strategic Cost Management	2
<b>Unit II</b>	<b>MODERN BUSINESS ENVIRONMENT</b>	<b>15 Hours</b>
	<b>1. Modern Business Environment</b> i. Meaning and Definition of Modern ii. Characteristics. iii. Factors affecting Modern Business Environment. iv. Challenges.	4
	<b>2. Total Quality Management (TQM).</b> i. Meaning and Definition. ii. Principles. iii. Benefits. iv. Limitations.	3
	3. Business Excellence Model.	2
	<b>4. Supply Chain Management</b> i. Meaning and Concept. ii. Importance. iii. Features. iv. Process.	3
	<b>5. Outsourcing.</b> i. Meaning and Definition. ii. Advantages. iii. Disadvantages iv. Types	3

<b>Unit III</b>	<b>LEAN SYSTEM AND INNOVATION</b>	<b>15 Hours</b>
	<b>1. Industrial to Lean System</b> <ol style="list-style-type: none"> <li>i. Just In Time (JIT).</li> <li>ii. Kaizen Costing.</li> <li>iii. <b>5-Ss :</b> <ol style="list-style-type: none"> <li>a) Sort (Seiri).</li> <li>b) Straighten (Seiton).</li> <li>c) Shine (Seiso),</li> <li>d) Standardize (Seiketsu)</li> <li>e) Sustain (Shitsuke)</li> </ol> </li> <li>iv. Total Productive Maintenance (TPM).</li> <li>v. Six Sigma.</li> </ol>	12
	<b>2. Introduction to Process Innovation and Business Process Re-engineering (BPR).</b>	3
<b>Unit IV</b>	<b>COST MANAGEMENT TECHNIQUES</b>	<b>15 Hours</b>
	1. Cost Control.	2
	2. Cost Reduction.	2
	3. Difference between Cost Control and Cost Reduction.	2
	4. Target Costing.	3
	5. Product Life Cycle.	3
	6. Pareto Analysis.	3

### **Suggested References:**

- Aljabr, A., G. Kapanowski and B. B. Benson. 2020. Lean, six sigma, and cost management methods: Creating successful savings. Cost Management.
- Anderson, S. W. and H. C. Dekker. 2009. Strategic cost management in supply chains, Part 1: Structural cost management. Accounting Horizons .
- Ansari, S. and C. Lawrence.1999. Cost Measurement Systems: Traditional vs. Contemporary Approaches. McGraw Hill Higher Education.

- Eldenburg, L. G. and S. K. Wolcott. 2004. Cost Management: Measuring, Monitoring and Motivating Performance. John Wiley & Sons.
- Grasso, L. P. 2006. Barriers to lean accounting. Cost Management.

**Web Links:**

- <https://www.gep.com/knowledge-bank/glossary/what-is-strategic-cost-management>
- <https://harappa.education/harappa-diaries/strategic-cost-management-scm-meaning-importance-techniques-and-examples/>
- <https://fbj.springeropen.com/articles/10.1186/s43093-021-00079-4>

**Note: The breakup of marks in the Examination will be as follows:**

<b>Component</b>	<b>Percent</b>
Theory	30%
Practical/ Problems	70%

**Area of Practical Problems:**

1. Just In Time (JIT).
2. Kaizen Costing.
3. 5 Ss.
4. Total Productive Maintenance (TPM).
5. Target Costing.
6. Product Life Cycle.
7. Product Life Cycle

**S.Y.M.Com. Sem. III (CBCS – NEP 2023 Pattern)**

<b>Course Title</b>	<b>STRATEGIC COSTING AND PERFORMANCE EVALUATION</b>	
<b>Course Code: 23CMCC31ME</b>		<b>No. of Credits: 04</b>
<b>Course Type: ME (Major Elective)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To make students understand costing strategies and its use in real world.
<b>2.</b>	To make students aware of performance evaluation and value analysis and value engineering in business.
<b>3.</b>	To provide students with exposure to pricing policies with regard to export product and new product lines.
<b>4.</b>	To provide understanding of balance scorecard and benchmarking in an industry.

<b>Course Outcome</b>	
<b>1.</b>	Students would be well acquainted with the costing strategies practically implemented in Indian industries.
<b>2.</b>	Students will be able to understand the external environment of business and will be able to formulate strategies relating to cost and pricing.
<b>3.</b>	Students would be well acquainted with the pricing decisions in respect of export products as well as on introduction of new product line.
<b>4.</b>	Students would gain knowledge in respect of balance scorecard and benchmark process applicable in Indian industries.

<b>Syllabus</b>		
<b>Unit I</b>	<b>INTRODUCTION – AN OVERVIEW TO COSTING STRATEGY</b>	<b>15 Hours</b>
	1. Cost classification and its influence on Business Enterprise.	03
	2. Meaning, Process, Methods and Techniques of Cost Control and Cost Reduction and Cost Management.	07
	3. Difference between Cost Management and Cost Accounting	01
	4. Role of Cost Accounting in Strategic planning and Management Control.	04
<b>Unit II</b>	<b>STRATEGIC COST AND PERFORMANCE EVALUATION</b>	<b>15 Hours</b>

	1. Integration of cost with performance evaluation 2. Cost management issues in different element of costs 3. Product design value analysis and value engineering 4. Strategic analysis of cost. 5. Business process Reengineering and Benchmarking.	<b>03</b> <b>03</b> <b>03</b> <b>03</b> <b>03</b>
<b>Unit III</b>	<b>PRICING STRATEGIES IN DECISION MAKING</b>	<b>15 Hours</b>
	1. Pricing policy 2. Role and methods-Cost plus, Marginal Cost Pricing, Target Rate of Return Pricing, Standard Cost Pricing. 3. Methods of Export Pricing, Pricing for Export oriented products. 4. New product pricing. 5. International Transfer Pricing Policy.	01 05 03 02 04
<b>Unit IV</b>	<b>BALANCED SCORECARD AND BENCHMARKING</b>	<b>15 Hours</b>
	1. Introduction 2. Drawback of traditional financial measures 3. Concept of balanced scorecard 4. Implementation of balanced scorecard 5. Case studies on BSC 6. Benchmarking- concept and process 7. Impact on Indian Industries	02 01 02 03 04 02 01

<b>Suggested Readings</b>	
<b>1.</b>	Ravi. M. Kishore, “Cost Management”, Taxmann Allied services (p) Ltd.
<b>2.</b>	Sharma & Shashi, K Gupta (2012), “Cost & Management Accounting”, Kalyani Publishers.
<b>3.</b>	M N Arora, “A text book of Cost & Management Accounting”, Vikas Publishing New Delhi.
<b>4.</b>	Jawaharlal & Seema Srivastava, “Cost Accounting”, 5 <sup>th</sup> Edition, Tata Mcgraw hill Publishers, New Delhi.
<b>5.</b>	S K Paul, “Management Accounting”, Ne Central Book Agency Private Ltd. Kolkata.

**Note:** The Break Up of marks in Examination will be as under:

<b>Component</b>	<b>Percent</b>
Theory	50%
Practical / Problems	50%

**Area of Practical Problems:**

1. Product Design Value Analysis and Value Engineering.
2. Strategic Analysis of Cost.
3. Methods of Export Pricing, Pricing for Export oriented products.
4. New Product Pricing.
5. International Transfer Pricing Policy.

**S.Y.M.Com. Sem. III (CBCS – NEP 2023 Pattern)**

<b>Course Title</b>	<b>GOODS AND SERVICE TAX -I</b>	
<b>Course Code: 23CMCC32ME</b>		<b>No. of Credits: 04</b>
<b>Course Type: Major Elective (ME)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
1.	To provide adequate knowledge to the students on GST Laws an introduction including constitutional background.
2.	To acquaint the students to understand the levy and collection of CGST and IGST.
3.	To make the students aware about the time and place of supply under GST.
4.	To make the students aware about the value of supply under GST.

<b>Course Outcome</b>	
1.	Students would be well acquainted with the Direct Taxes and Indirect Taxes and its constitutional background.
2.	Students would be well acquainted with the very basics of Goods and service tax.
3.	Students would gain knowledge in respect of time of supply, place of supply and value of supply under GST.
4.	Students would be able to understand composite supplies, mixed supplies, composition levy and charge under GST.

<b>Syllabus</b>		
<b>Unit I</b>	<b>GST - AN OVERVIEW</b>	<b>15 hours</b>
	1. Introduction and Constitutional background.	02
	2. Taxable Event under GST	03
	3. GST Council	02
	4. Negative List under GST	03
	4. Negative List under GST	04
	5. Compensation Cess	01
<b>Unit II</b>	<b>SUPPLY AND CHARGE UNDER GST</b>	<b>15 hours</b>
	1. Classification of Goods and services	02
	2. Composite supplies and Mixed Supplies	02
	3. Levy of GST	02
	4. Reverse Charge Mechanism	04
		05

	5. Composition Scheme	
<b>Unit III</b>	<b>TIME AND VALUE OF SUPPLY</b>	<b>15 hours</b>
	1. Time of Supply of Goods	02
	2. Time of Supply of Services	02
	3. Value of Supply of goods/services/both	02
	4. Value of supplies through related person	02
	5. Value of supplies through agent	05
<b>Unit IV</b>	<b>EXEMPTIONS UNDER NOTIFICATION 12/2017</b>	<b>15 hours</b>
	1. Legal Services	03
	2. Commercial coaching and training Services	03
	3. Sports related services	02
	4. Rent of Dwelling unit	03
	5. Services provided by Goods transport Agency	04

<b>Suggested Readings</b>	
<b>1.</b>	VS Datey, “Indirect Taxes”, Tata MacGraw Hill Publishers.
<b>2.</b>	CA Raj Agarwal, “Handbook on GST” 8 <sup>th</sup> edition 2023, Bharat Publishers.
<b>3.</b>	TN Manoharan and G R Giri, “Students handbook on Taxation”, Snow white Publishers.
<b>4.</b>	VS Datey, “Indirect taxes Law and Practice”, 30 <sup>th</sup> Edition, Taxmann Publishers.
<b>5.</b>	G. Sekar, “Students Referencer on Indirect Taxes”, 24 <sup>th</sup> Edition, Paduka’s Publishers.
<b>6.</b>	Dr. Awdhesh Singh, “GST Made Simple”, Centax Publications PVT. LTD.
<b>7.</b>	Bimal Jain, “GST Law and commentary, with analysis and procedures”, Pooja Law House Publishers.

**Note:** The Break Up of marks in Examination will be as under;

<b>Component</b>	<b>Percent</b>
<b>Theory</b>	<b>50%</b>
<b>Practical / Problems</b>	<b>50%</b>

**Area of Problems:**

1. Time of supplies.
2. Value of supplies.
3. Valuation for services in legal, GTA, sports services, rent of dwelling unit.
4. Reverse charge mechanism.

### S.Y M.Com Sem III (CBCS–Autonomy 2023 Pattern)

<b>Course Title</b>	<b>RESEARCH PROJECT-COMMUNITY ENGAGEMENT (CMA)</b>		
<b>Course Code: 23CMCB3RP</b>		<b>No. of Credits: 4</b>	
<b>Course Type: Research Project</b>		<b>Total Teaching Hours: 120</b>	

#### **Objectives:**

1. To introduce and explore the concept and new possibilities in the different areas of community engagements for Research purpose.
2. To Impart practical application related to community engagements to the students for driving social transformation.
3. To help the students in development of research proposal skills and application oriented skills to address or resolve a specific research question or problem in the community.

#### **Outcomes:**

1. Conduct research that can be implemented in partnership with the studies communities.
2. Recognize the community as a unity of identity with shared experiences related to Race, Socio economic status, occupation, business, start-ups etc.
3. Focus on Various issues relevant to the community, including those influenced by various determinants grooming in the environment.

#### **Guidelines for Research Project on Community Engagement:**

1. Objectives and a draft of the community research should be drawn by the student.
2. A particular activity performed by individual student or a group of students.
3. A separate log book should be maintained by the students to update regular activities undertaken.
4. Log book should be signed and verified regularly by the in-charge faculty.
5. Students can work in association with any organization, Government, Non-Government organization, NGO, firm, service rendering institute or any club working in the area for the betterment of the community.

#### **How to write a Research Report?**

During a research project, students will present their own ideas and research on a subject alongside analyzing existing knowledge enduring in the community.

1. Developing A Research Question or Statement in the Community.
2. Finding and Evaluating Sources.
3. Conducting Research.
4. Hypothesis.
5. Literature Review.

6. Methodology (Qualitative Research)
7. Findings and Result.
8. Discussions.
9. Conclusion.
10. References.

## **Steps to be followed for undertaking Research Project on Community**

### **Engagement:**

The Community Engagement research process involves communities in the following key steps:

1. Community Entry.
2. Problem Identification.
3. Study Design.
4. Participants Recruitment and Retention.
5. Data Collection.
6. Data Analysis.
7. Report.

### **EVALUATION AND ASSESSMENT:**

Internal Evaluation: (4 Credit) =100 marks

1. Project Report. (Spiral Binding Copy) = 50 marks.
2. Viva Voce. = 50 marks.
- 3.

### **SUGGESTIVE LIST UNDER COMMUNITY RESEARCH PROJECTS:**

1. Study on financial data and reports that provide insights help in determining the financial health of  
an organization.
2. Study on effective budgeting, investment evaluation, and strategic planning.
3. Study on compliance with financial regulations and reporting standards.
4. Study on track income and expenses, monitor financial transactions, and create financial statements.
5. The review financial records, assess internal controls, and verify compliance with applicable laws and regulations.
6. Auditing helps identify errors, fraud, or mismanagement, providing assurance to stakeholders regarding the financial integrity of an organization.
7. Tax planning and preparation.

8. Study on optimize tax strategies, identify deductions, and maximize tax benefits.
9. Accountants contribute to financial transparency and accountability within organizations.
10. Study on maintaining accurate financial records, conducting audits, and providing reliable financial reporting, they enable stakeholders to assess the financial health and performance of an organization.
11. Study on updated on tax laws, auditing requirements, and financial reporting guidelines, enabling businesses to meet legal obligations.
12. Effective budgeting, investment evaluation, and strategic planning.
13. Study on compliance with financial regulations and laws, help with strategic financial decision-making, and provide recommendations for improving financial efficiency and profitability.
14. Accountants are responsible for preparing financial statements, such as balance sheets, income statements, and cash flow statements, to provide an accurate representation of an entity's financial performance and position.
15. Awareness on Insurance services and habits.
16. Expenditure pattern on different product categories.
17. Problems of Wages of Construction workers.
18. Costing of Handicrafts.
19. Costing of Handlooms.
20. Cooperative societies Cost elements
21. Costing of Entrepreneurial ventures by locals.
22. Agricultural Products Costing.
23. Poultry Business Costing.
24. Study on Operating Costing Dairy Business.
25. Village Industry products costing.
26. Awareness on Banking Services
27. Wages System in a particular Organization.
28. Costing Techniques adopted by MSME in Pune.
29. Study on GST Tax.
30. Study on Direct and indirect Taxes.

**S.YM.Com.Sem IV (CBCS–Autonomy 2023Pattern)**

<b>Course Title</b>	<b>BUSINESS ANALYTICS</b>	
<b>Course Code:23CMCO41MM</b>		<b>No. of Credits:4</b>
<b>Course Type: Major Mandatory (MM)</b>		<b>Total Teaching Hours:60</b>

<b>Course Objectives</b>	
<b>1.</b>	To develop an understanding of conceptual clarity and business analytics skills in Practice.
<b>2.</b>	To enable students to understand the nuances of data analysis and undertake various analysis.
<b>3.</b>	To enhance the capabilities of the students to conduct various analysis and viewing of data through various tools and techniques.
<b>4.</b>	To enable the students to gain an understanding on how to predict outcomes from the available data.

<b>Course Outcome</b>	
<b>1.</b>	Creation of basic understanding and knowledge of Business Analytics and interpretation of Data.
<b>2.</b>	Development and Application of analytical skills for improved decision making.
<b>3.</b>	Development of conceptual clarity and analytical skills in Data collection, Data Processing and Data interpretation needed for analysis.

<b>Syllabus</b>		
<b>UnitI</b>	<b>INTRODUCTION TO BUSINESS ANALYTICS</b>	<b>15 Hours</b>
	<p><b>1. Introduction of Business Analytics:</b></p> <ul style="list-style-type: none"> <li>i. Meaning.</li> <li>ii. Introduction.</li> <li>iii. Definition of Business Analytics.</li> <li>iv. Scope and Benefits.</li> </ul> <p><b>2. Components of Business Analytics:</b></p> <ul style="list-style-type: none"> <li>i. Data Collection.</li> <li>ii. Data Cleaning and Preparation.</li> <li>iii. Data Analysis.</li> <li>iv. Data Visualization.</li> <li>v. Business Intelligence Reporting.</li> <li>vi. Monitoring and Refinement.</li> </ul> <p><b>3. Business Analytics-Types/ Methods and Models.</b></p> <ul style="list-style-type: none"> <li>i. Descriptive Analytics.</li> <li>ii. Diagnostic Analytics.</li> <li>iii. Predictive Analytics.</li> <li>iv. Prescriptive Analytics.</li> </ul>	<p>1</p> <p>1</p> <p>1</p> <p>3</p> <p>3</p> <p>6</p>
<b>UnitII</b>	<b>TECHNOLOGIES TRANSFORMING THE FUTURE OF DATA ANALYTICS:</b>	<b>15 Hours</b>
	<p><b>1. Technologies for Future Data Analysis:</b></p> <ul style="list-style-type: none"> <li>i. Hyper-Personalization.</li> <li>ii. Artificial Intelligence and Machine Learning.</li> <li>iii. Augmented Analytics.</li> <li>iv. Predictive Analytics.</li> <li>v. Cloud services.</li> <li>vi. Edge Computing.</li> <li>vii. Behavioural Analytics.</li> <li>viii. Internet of Things (IoT).</li> <li>ix. Graph Analytics.</li> <li>x. Blockchain Technology.</li> </ul>	<p>8</p>

	<b>2. Big Data Analysis:</b> i. Introduction and meaning. ii. Challenges and Benefits. iii. Difference between Data Analytics and Big Data Analytics.	6
<b>Unit III</b>	<b>PROBABILITY AND PROBABILITY DISTRIBUTION</b>	<b>15 Hours</b>
	1. Introduction to Probability.	1
	2. Concept and Definition of Probability.	1
	3. Advantages of Probability.	2
	<b>4. Types of Probability:</b>	4
	i. Classical Probability.	
	ii. Empirical Probability.	
	iii. Subjective Probability.	
	iv. Axiomatic Probability.	
	<b>5. Basic Probability Rules:</b>	
	i. Addition Rule.	2
	ii. Multiplication Rule.	
	iii. Complement Rule.	
	<b>6. Probability and Probability Distribution.</b>	3
	<b>7. Normal Distribution and its Applications.</b>	2
<b>Unit IV</b>	<b>BUSINESS ANALYTICS APPLICATIONS</b>	<b>15 Hours</b>
	<b>1.</b> Application of Analytics in Finance.	2
	<b>2.</b> Application of Analytics in Marketing.	2
	<b>3.</b> Application of Analytics in Human Resource Management.	2
	<b>4.</b> Application of Analytics in Supply Chain.	2
	<b>5.</b> Healthcare Analytics.	2
	<b>6.</b> Retail.	2
	<b>7.</b> E-Commerce.	1

### Suggested Readings

1.	Business Analytics for Managers: taking business intelligence beyond reporting -By Gert H.N.
2.	Rao, P.H (2014) Business Analytics: An application Focus, Prentice Hall India.
3.	Sharma, J.K. khatua, P.K. (2012) Business Statistics Pearson.
4.	James, E.R (2017), Business Analytics. UK: Pearson.

**M.Com-II Sem IV (NEP–2023Pattern)**

<b>Course Title</b>	<b>CAPITAL MARKET AND FINANCIAL SERVICES</b>	
<b>Course Code: 23CMCO42MM</b>	<b>No. of Credits: 4</b>	
<b>Course Type: MM (Major Mandatory)</b>	<b>Total Teaching Hours: 60</b>	

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
1.	To acquaint the students with working of capital market.
2.	To make the students aware about the latest developments in the Field of capital market in India.
3.	To enable the students to understand various transactions in stock Exchanges and agencies involved in it.
4.	To give exposure of financial services offered by various agencies and financial adviser to students.

**Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
1.	The Students will be able to learn the importance and working of Capital market.
2.	The students will understand the working of BSE and NSE, and OTCEI in detail.
3.	The students will be able to know the role of inter-mediators, Mutual funds. Portfolio management.
4.	The students will be able to know the role of SEBI in regulating Stock exchanges and investors' education, financial advisors.

<b>Unit No</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>Unit I</b>	<b>CAPITAL MARKET</b>	<b>17</b>

	1. Meaning, Functions, Structure, Characteristics of Capital Market	4
	<b>2. Participants of Capital Market</b>	5
	i. Investor's Stock brokers.	
	ii. Listed Companies.	
	iii. Clearing House.	3
	iv. Clearing House.	
	v. Settlement Banks.	
	vi. Transfer Agents.	
	<b>3.Capital market instruments</b>	5
	i. Equity share.	
	ii. Preferences shares.	
	iii. Debenture.	
	iv. Bonds.	
	4. Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract-Options contract.	
	5. Trends in capital market in India Industry: Introduction Meaning and Classification.	
	i. Demat A/c: Concept, features, Benefits& process	
<b>Unit II</b>	<b>STOCK MARKET</b>	<b>15</b>

	<p><b>Stock exchange:</b></p> <p>i. Introduction</p> <p>ii. Bombay stock exchange-role and functions</p> <p>iii. National Stock Exchange-role and functions</p> <p>i. Over the Counter Exchange of India (OTCEI): Progress and Functions.</p> <p>ii. <b>Primary market–</b></p> <p>i. Functions</p> <p>ii. Features of primary market–</p> <p>iii. <b>Issue Mechanism Procedure of IPO:</b></p> <p>i. Functions, Price Band, Participants, Prospectus.</p> <p>iv. <b>Listing of Securities:</b></p> <p>i. procedure</p> <p>ii. annual return filing to stock exchange by share listed companies</p> <p>v. <b>Secondary market:</b> Meaning, Objectives, functions of secondary markets.</p> <p>i. Stock Broking,</p> <p>ii. e-broking,</p> <p>iii. Depository System-</p> <p>iv. Functions and Benefits.</p> <p>v. Stock Market Trading.</p> <p>vi. Index.</p> <p>vii. SENSEX.</p> <p>viii. NIFTY.</p> <p>ix. Intraday Trading.</p> <p>x. Delivery Trading.</p> <p>xi. Derivatives Trading.</p>	<p>3</p> <p>3</p> <p>3</p> <p>2</p> <p>4</p>
<b>Unit III</b>	<b>FINANCIAL SERVICES</b>	<b>15</b>
	<p>1. Merchant banking and underwriting, collecting bankers: Meaning, functions and services rendered.</p> <p>2. Mutual funds: Meaning, functions-Types-Open and closed ended funds- income funds balanced fund, growth fund- index fund, Portfolio management: meaning and services</p>	<p>4</p> <p>5</p>

	<p>3. <b>Credit Rating:</b> meaning and need, various credit rating agencies in India.</p> <p>i. Foreign Institutional Investment (FII).</p> <p>ii. Foreign Direct Investment (FDI).</p> <p>iii. Hedge funds.</p> <p>iv. Off Shore funds.</p>	6
<b>Unit IV</b>	<b>SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI)</b>	<b>13</b>
	<p>1. Background,</p> <p>2. Introduction,</p> <p>3. Establishment,</p> <p>4. Functions,</p> <p>5. Powers,</p> <p>6. Achievements and Regulatory aspects,</p> <p>7. Recent changes &amp; emerging trends.</p> <p>8. Investors education and redressal mechanism by SEBI.</p> <p>9. SEBI approved financial adviser: Role and Functions.</p>	<p>7</p> <p>3</p> <p>3</p>

### References:

- Indian Financial System. Bharati V. Pathak. (2014). Pearson Education India.
- Capital Markets, Fifth Edition: Institutions, Instruments and Risk Management. Frank J. Fabozzi. (2015). MIT Press.
- Financial Markets and Institutions. Anthony Saunders, Marcia Millon Cornett. (2021).
- Investment Management. Yogesh Maheshwari. (2008). PHI Learning
- Pvt. the Indian Economy. S. K. Ray. (2007). PHI Learning Pvt.

### S.Y M.Com. Sem IV (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Recent Advances in Cost Accounting and Cost System</b>	
<b>Course Code: 23CMCC43MM</b>	<b>No. of Credits: 4</b>	
<b>Course Type: MM (Major Mandatory)</b>	<b>Total Teaching Hours: 60</b>	

<b>Course Objectives</b>	
1.	To aware the students with the recent trends in Cost Accounting and Cost Systems.
2.	To acquaint the students with Standards and applications Of Cost Accounting.
3.	To familiarize the students with GST and Productive Audit.
4.	To acquaint the students with recent trends in Cost Accounting.

<b>Course Outcome</b>	
1.	The students will understand the Cost Accounting Standards in depth.
2.	The students will Acquaint the GST and Productive Audit
3.	The students will understand the ERP.
4.	The students will be able to understand different areas of recent advancements in costing.

### Syllabus

<b>Unit No</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>Unit I</b>	<b>COST ACCOUNTING STANDARDS (CAS)</b>	<b>15 Hours</b>
	1. CAS-2, 4, 5. 2. 8 to 24 (Drafts and Amendments' Subjects to Finalization from time to time).	<b>15</b>
<b>Unit II</b>	<b>BASICS OF GST AUDIT AND PRODUCTIVE AUDIT</b>	<b>15</b>

	<p><b>1. GST Audit</b></p> <ul style="list-style-type: none"> <li>i. Meaning of GST Audit and its applicability.</li> <li>ii. Features of GST Audit.</li> <li>iii. Scope of GST Audit.</li> <li>iv. Benefits of GST Audit.</li> <li>v. Procedure for conducting and reporting under GST Audit.</li> </ul> <p>2. Qualification and Disqualification of GST Auditor.</p> <p><b>3. Productive Audit</b></p> <ul style="list-style-type: none"> <li>i. Meaning and Concept.</li> <li>ii. Features of Productive Audit.</li> <li>iii. Scope of Productive Audit.</li> <li>iv. Benefits of Productive Audit.</li> <li>v. Problems of Productive Audit and Means to overcome.</li> </ul>	<p style="text-align: right;"><b>7</b></p> <p style="text-align: right;">4</p> <p style="text-align: right;">4</p>
<b>Unit III</b>	<b>ENTERPRISE RESOURCE PLANNING (ERP)</b>	<b>15 Hours</b>
	<p><b>1. Enterprise Resource Planning</b></p> <ul style="list-style-type: none"> <li>i. Introduction and Meaning.</li> <li>ii. Features.</li> <li>iii. Benefits.</li> <li>iv. Limitations of ERP.</li> <li>v. Benefits of Implementation of ERP</li> </ul> <p><b>2. Blockchain Technology</b></p> <ul style="list-style-type: none"> <li>i. Meaning and Concept.</li> <li>ii. Advantages.</li> <li>iii. Disadvantages.</li> </ul>	<p style="text-align: right;">10</p> <p style="text-align: right;">5</p>
<b>Unit IV</b>	<b>RECENT TRENDS IN COST ACCOUNTING</b>	<b>15 Hours</b>

	<p><b>1. Introduction to Various techniques &amp; tools of Manufacturing and its impact On Costing :</b></p> <ul style="list-style-type: none"> <li>i. Six Sigma</li> <li>ii. 5 S – Seiri, Seiton, Seiso, Seiketsu, Shitsuke.</li> <li>iii. Total Quality Management</li> <li>iv. Kaizen Technique.</li> <li>v. Lean Manufacturing</li> <li>vi. Total Productive Maintenance</li> <li>vii. Business Process Re-Engineering</li> <li>viii. Artificial Intelligence</li> <li>ix. Robotics Manufacturing</li> </ul>	<b>15</b>
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## References

- M P Gupta, (2008), Cost Accounting: Text and Problems, S. Chand Publishing.
- Alexis Leon, (2008), Enterprise Resource Planning, Tata McGraw-Hill Education
- Bharat's Central GST Laws: Containing, Central GST Act, 2017 (12 of 2017), Central GST Rules, 2017 as Amended on 1-7-2017, Integrated GST Act, 2017 (13 of 2017), Integrated GST Rules, 2017, Union Territory GST Act, 2017 (14 of 2017), GST (Compensation to States) Act, 2017 (15 of 2017), GST Compensation Cess Rules, 2017, with GST Rate of Tax on Goods and Services and Exemption Notifications, Rate of Compensation Cess. Ravi Puliani, Mahesh Puliani. (2017). Bass and Issa Lean Six Sigma McGraw Hill Noida
- Terry Wireman, (2004), Total Productive Maintenance, Industrial Press.
- P. K. Singh (Indirect tax expert), R. K. Jha. (2017), A Bird's Eye View of GST: Lucid Presentation and Rapid Understanding.
- Veena Bansal 2013, Enterprise Resource Planning, A managerial Perspective
- Publisher(s): Pearson India.



	<ul style="list-style-type: none"> <li>ii. Money Market Instruments</li> <li>iii. Bonds or Fixed Income Securities</li> <li>iv. Equity Shares</li> </ul> <p><b>3. Securities Market</b></p> <ul style="list-style-type: none"> <li>i. Primary Equity Market, Secondary Market and its Operations</li> <li>ii. Introduction to Role of NSE and BSE</li> <li>iii. Process of Buying and Selling Shares at Stock Exchange</li> <li>iv. Stock Market Quotations,</li> <li>v. Government Securities Market, Corporate Debt Market</li> <li>vi. Money Market</li> </ul>	<p>03</p> <p>01</p> <p>02</p> <p>01</p>
<b>Unit II</b>	<b>VALUATION OF SECURITIES AND RISK MANAGEMENT</b>	<b>15 Hours</b>
	<p><b>1. Analysis and valuation of Debt</b></p> <ul style="list-style-type: none"> <li>i. Types and Features of Debt Instruments</li> <li>ii. Bond Pricing, Bond Yields, Risk in Debt, Interest Rate Risk</li> <li>iii. Rating of Debt Securities ,The Yield Curve, Determinants of Interest Rates, Analysis of Convertible Bonds,</li> <li>iv. Concept of Bond Portfolio Management</li> </ul> <p><b>2. Equity Valuation</b></p> <ul style="list-style-type: none"> <li>i. Balance Sheet Valuation, Dividend Discount Model</li> <li>ii. Earnings Multiplier Approach, Earnings-Price Ratio</li> <li>iii. Expected Return and Growth</li> </ul> <p><b>3. Risk and Return</b></p> <ul style="list-style-type: none"> <li>i. Meaning of Risk</li> <li>ii. Types of Risks</li> <li>iii. Measures of Risk</li> <li>iv. Risk and Return Relationship</li> </ul>	<p>05</p> <p>04</p> <p>06</p>

<b>Unit III</b>	<b>FUNDAMENTAL AND TECHNICAL ANALYSIS</b>	<b>15 Hours</b>
	<p><b>1. Fundamental Analysis</b></p> <p>i. Macroeconomic Analysis, Industry Analysis</p> <p>ii. Company Analysis: The Study of Financials Numbers</p> <p><b>2. Technical Analysis</b></p> <p>i. Concept of Technical Analysis, Charting Techniques</p> <p>ii. Technical Indicators, Testing Technical Trading Rules</p> <p>iii. Evaluation of Technical Analysis</p>	<p>07</p> <p>07</p>
<b>Unit IV</b>	<b>PORTFOLIO MANAGEMENT</b>	<b>15 Hours</b>
	<p><b>1. Portfolio Theory</b></p> <p>i. Portfolio Return, Portfolio Risk, Portfolio Diversification</p> <p>ii. Optimal Portfolio, The Single Index Model</p> <p><b>2. Capital Asset Pricing Model (CAPM)</b></p> <p>i. Basic Assumptions, Capital Market Line</p> <p>ii. Security Market Line, Inputs Required for Applying CAPM</p> <p>iii. Empirical Evidence on Capital Asset Pricing Model</p> <p><b>3. Efficient Market Hypothesis</b></p> <p>i. Random Walk and Search for Theory, What is an Efficient Market? ,</p> <p>ii. Empirical Evidence on Weak Form</p> <p>iii. Empirical Evidence on Semi-strong, Efficient Market Hypothesis.</p>	<p>05</p> <p>05</p> <p>05</p>

**Suggested Readings:**

- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.

- Donald E. Fischer, Ronaldo J. Jordan, Hall of India.
- S. Gurusamy, Security Analysis and Portfolio Management, 2017  
Subrata Mukherjee, Security Analysis and Portfolio Management, Vikas Publishing House.

**Note:** The Break Up of marks in Examination will be as under:

<b>Component</b>	<b>Percent</b>
<b>Theory</b>	<b>50%</b>
<b>Practical / Problems</b>	<b>50%</b>

**Area of Problems:**

1. Types of Risk.
2. Measures of Risk.
3. Portfolio Risk.
4. Capital Asset Pricing Model.

**S.Y M.Com. Sem. IV (CBCS –NEP 2023 Pattern)**

<b>Course Title</b>	<b>GOODS AND SERVICE TAX – II</b>	
<b>Course Code: 23CMCCC42ME</b>		<b>No. of Credits: 04</b>
<b>Course Type: Major Elective (ME)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To provide adequate knowledge to the students on GST provisions with regard to Input Tax Credit.
<b>2.</b>	To acquaint the students to understand the Registration procedures under GST.
<b>3.</b>	To make the students aware about the various Invoices used under GST.
<b>4.</b>	To make the students aware about the different Returns covered under GST.

<b>Course Outcome</b>	
<b>1.</b>	Students would be well acquainted with the Input Tax Credit procedure.
<b>2.</b>	Students would be well acquainted with the practical approach under GST registration.
<b>3.</b>	Students would gain knowledge in respect of Invoices, documents and payments to be made under GST.
<b>4.</b>	Students would be able to understand filing of various returns under GST.

<b>Syllabus</b>		
<b>Unit I</b>	<b>INPUT TAX CREDIT (ITC) UNDER GST</b>	<b>15 hours</b>
	1. Input tax credit as per Section 16	03
	2. suppliers dealing in Taxable and Exempt supplies (sec 17)	03
	3. Input Tax Credit on Capital Goods	04
	4. Blocked Credit Sec 17(5)	05
<b>Unit II</b>	<b>REGISTRATION UNDER GST</b>	<b>15 hours</b>
	1. Registration u/s 22	03
	2. Persons not liable for Registration u/s 23	02
	3. Compulsory Registration u/s 24	02
	4. Registration procedure u/s 25	02
	5. Amendments in Details u/s 28	02
	6. Cancellation of Registration u/s 29	02

<b>Unit III</b>	<b>INVOICES AND PAYMENT UNDER GST</b>	<b>15 hours</b>
	1. Tax Invoice u/s 31	01
	2. Revised Invoice	01
	3. E Invoices	02
	4. Bill of Supply	02
	5. Refund Voucher/Receipt Voucher/Payment Voucher	03
	6. Debit Note/ Credit Note/ E way Bill	02
	7. Payment of GST under Electronic Cash Ledger, Electronic credit ledger and Tax liability ledger.	04
<b>Unit IV</b>	<b>RETURNS UNDER GST</b>	<b>15 hours</b>
	1. Monthly Returns like GSTR 1, GSTR 2, GSTR 3B	03
	2. Return by Composition Dealer	02
	3. Return by Non Resident Taxable Person (NRTP)	02
	4. Annual Return by Taxable persons	03
	5. Final Return on Cancellation of Registration	03
	6. Inward supplies of persons with UIN	02

<b>Suggested Readings</b>	
<b>1.</b>	VS Datey, “Indirect Taxes”, Tata MacGraw Hill Publishers.
<b>2.</b>	CA Raj Agarwal, “Handbook on GST” 8 <sup>th</sup> edition 2023, Bharat Publishers.
<b>3.</b>	TN Manoharan and G R Giri, “Students handbook on Taxation”, Snow white Publishers.
<b>4.</b>	VS Datey, “Indirect taxes Law and Practice”, 30 <sup>th</sup> Edition, Taxmann Publishers.
<b>5.</b>	G. Sekar, “Students Referencer on Indirect Taxes”, 24 <sup>th</sup> Edition, Paduka’s Publishers.
<b>6.</b>	Dr. Awdhesh Singh, “GST Made Simple”, Centax Publications PVT. LTD.
<b>7.</b>	Bimal Jain, “GST Law and commentary, with analysis and procedures”, Pooja Law House Publishers.

**Note:** The Break Up of marks in Examination will be as under:

<b>Component</b>	<b>Percent</b>
<b>Theory</b>	<b>50%</b>
<b>Practical / Problems</b>	<b>50%</b>

**Area of Problems:**

1. Input Tax Credit
2. GST Liability
3. Registration under GST
4. GST Returns

### M.Com-II (Sem IV) (NEP–2023Pattern)

<b>Course Title</b>	<b>PROJECT WORK IN ADVANCED COST ACCOUNTING AND COST SYSTEM</b>	
<b>Course Code: 23CMCC4RP</b>		<b>No. of Credits: 6</b>
<b>Course Type: Research Project</b>		<b>Total Teaching Hours: 180</b>

#### Objectives of the Course

Sr.No.	Objectives
1.	To explore new possibilities in the area of advanced cost accounting and cost systems for Research.
2.	To impart Practical Application for a better understanding of concepts and theories of cost accounting necessary for research Projects.
3.	To help the students in developing a research proposal to address or resolve a specific research question or problem in cost accounting and cost system.

#### Course Specific Learning Outcomes

Sr.No.	Learning Outcomes
1.	Development of practical knowledge and analytical skills of students.
2.	Development in student's communication, Research and Analytical skills for research project report writing.
3.	Development of Application oriented skills by undertaking real life Projects in organizations, firms and businesses.

#### Structure of Project Work:

##### Introduction

As partial fulfilment of M.Com. Degree Programme, Project Work is compulsory for all the students of M.Com-II (Sem-IV). **The total marks for Project work which is an internal subject will carry 150 Marks (6 credit). 100 marks for Project Report and 50 marks for viva.** The students have to undergo a training of **180 Hours** in an organization of repute accessible to students and are expected to prepare the project report based on the field work and survey by studying the current trends and concepts under the guidance of their guide/teacher. Alternatively, the students can choose a topic of their interest which is relevant to the subject and

carryout research work on its regulatory mechanism and functioning.

The prime objective is to assess the student's ability to apply technical knowledge to practical business situations.

In the light of exposure to different functional areas of **Advanced Cost Accounting** at **M.Com Part-II** curriculum, the students have to collect the data relevant to their topic or problem, analyze and interpret the same methodologically, derive observations and present practical suggestions. They will have to submit one hard and one soft copy of the **Research Project Report 15 days** prior to the completion of **Semester-IV** after which **Project Viva Voca** shall be conducted towards the end of Semester-IV.

In order to complete the research project following Report contents and Chapterisation Scheme is suggested which can be adopted with or without modification.

### **Report Contents:**

- A. Cover Page.
- B. Company Certificate.
- C. College Certification Page.
- D. Declaration.
- E. Acknowledgement.
- F. Plagiarism Report.
- G. Executive Summary.

### **Tentative Chapter Scheme:**

Chapter1: Introduction and Objectives of the Study.

Chapter 2: Company Profile.

Chapter 3: Review of literature.

Chapter 4: Research Methodology.

Chapter 5: Data Analysis and Interpretations.

Chapter 6: Observations and Findings.

Chapter7: Conclusions and Suggestions.

- Appendix.
- Bibliography.
- Specimen of Questionnaire.

### **Suggested Topics for Research Project:**

1. **Marginal Costing:** To study the application of marginal costing in taking managerial decision.

2. **Budgetary Control**- A study of budgetary control system established therein and used for cost control purpose.

3. Statement of cost of production of the taxable goods (refer rule 30 of the CGST rules, 2017)

4. **Cost Audit**: Understanding the procedure of cost audit, cost accounting record rules of the respective industry and preparation of cost audit report.

5. **Process Costing**: Understanding the use of process costing method in the factory, cost analysis at each stage in particular and cost analysis in general done in the factory.

6. **Pricing Decisions**: Visit to any industry understanding the different methods and techniques used by the concern in pricing different products.

7. **Cost Control and Cost Reduction**: visit to any manufacturing concern and understanding the different methods used fruitfully by the priority in cost control and cost reduction. ISO procedure.

8. **Contract Costing**: visit to any construction / contracting firm and understanding ascertainment of contract cost, allocation and apportionment of different expenses and apportionment of profit on incomplete contract.

9. **Costing in Service Industry**: visit to any hotel, airlines, hospitals or any other service industry and understanding the costing methods used in the concerned service industry and its utility to ascertain the cost of service rendered as well as for controlling the cost.

10. Recent developments in cost accounting.

11. Application of activity based costing.

12. Application of cost accounting to agro based industries i.e. fishery, dairy, poultry etc.

13. Cost reduction program and its implementation in manufacturing industries.

14. A study of costing techniques and its use in decision making

15. Application of cost accounting in onion – cash crop, sugarcane, cotton, horticulture industries.

16. Study of minimum wages.

17. Study of fixation of fees of professional courses

18. Study of cost associate with finance of any company

19. Study of cost structure of different companies from same industry.
20. Study of CSR activities in industries.
21. Standard cost accounting system as an aid to management control and planning
22. The role of cost accounting techniques in achieving effective cost control in the manufacturing industry
23. Cost-volume-profit analysis as a management tool for decision making
24. The application of cost accounting to management planning, control and decision making
25. What is the influence of the Cost of the Goods Produced over pricing in strategic decision making process?
26. The market structures and cost theory as a tool by the government to build the country economy
27. A study on job order costing
28. Introduction to various techniques & tools of manufacturing and its impact on costing:
  - i. Six sigma
  - ii. 5 s
  - iii. Total quality management
  - iv. Kaizen technique.
  - v. Lean manufacturing
  - vi. Total productive maintenance
  - vii. Business process re-engineering
  - viii. Artificial intelligence

29. Cost Accounting Information in Product Costing of any Manufacturing Company.

The Use of Management Accounting Techniques as a variable tool for Organizational Decision Making.

30. A Study on Management Accounting Techniques on any Manufacturing Firm.

31. A Study on Actual Problems Of Accounting Expenditures For The Output Of Products.

32. Management Accounting And Its Application To Organisational, Planning, Control, And Decision Making.

33. An Appraisal Of The Nature And Significance Of Management Accounting.
34. Accounting Techniques In Manufacturing Firms.
35. Management Accounting As A Tool In Decision Making.
36. Standard Cost Accounting System As An Aid To Management Control And Planning.
37. The Relationship between Management and Financial Accounting as Professions and Technologies of Practice.
38. Integration of financial and management accounting systems: The mediating influence of a consistent financial language on controllership effectiveness.
39. The Contingency Theory of Management Accounting: Achievement and Prognosis.
40. Management Accounting Information and the Needs of Managers: Perceptions of Managers and Accountants Compared.
41. Management Accounting Change and the Changing Roles of Management Accountants: A Comparative Analysis Between Dependent and Independent Organizations.
42. A study on Reconciliation of Cost and Financial Accounts.
43. A study on Cost Accounting: A tool for Managerial decisions.
44. A study on Budgetary Control, Evaluation and Importance.
45. A study on Contract Costing.
46. A study on Payroll Procedure.
47. A study on Practical Issues on Managerial costing.
48. A study on capital Budgeting.
49. A study on Cost Collecting System.
50. A Study on Activity based Costing.
51. Implementing the cost accounting process in a manufacturing company: The challenges and the limitations