

M.COM (BANKING AND FINANCE)

PART I

SEMESTER-II

LEGAL FRAMEWORK OF BANKING

Program Name: Master of Commerce		Semester – II	
Course Name: Legal Framework of Banking		Course Code:	
Periods per week (1 Period is minutes)		60	
Credits		04	
		Hours	Marks
Evaluation System	End Semester Examination		60
	Continuous Internal Assessment	--	40

Course Objectives:

1. To acquaint learners with the laws and provisions related to Non-Performing Assets and working capital of banks.
2. To develop a basic understanding of the legal framework under the Negotiable Instruments Act and the SARFAESI Act.
3. To bring awareness about the provisions of the Prevention of Money Laundering Act, 2002 and the role of Debt Recovery Tribunals.
4. To provide an overview of the Payment and Settlement Systems Act and recent trends in the banking sector.

Module	Name	Lectures
1	Non-performing Asset and Working Capital of Bank	15
2	Negotiable Instruments Act and SARFAESI Act:	18
3	Prevention of Money Laundering and DRT Act	12
4	Payment of Settlement Act and Recent trends in Banking	15

	Total	60
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R- Remember, U- Understand, A – Apply, AN- Analyze, EV- Evaluate, CR - Create

Module / Unit	Proposed Syllabus As per DSC framework of NEP	Level of Knowledge Applicable as per Blooms Taxonomy
I	<p>1. Financial Management in Banking Sector: An Introduction, Classification of Investments, NPA & their Provisioning, Classes of Advances, Capital Adequacy Norms, Rebate on Bill Discounting, Treatment of Interest on Advances (Practical sums)</p> <p>2. Working Capital Financing: • Maximum Permissible Bank Finance (Tandon Committee), Cost of issuing Commercial Paper and Trade Credit, Matching Approach, Aggressive Approach, Conservative Approach (Practical sums)</p>	R, U, AN
II	<p>1. Negotiable Instrument Act, 188: Introduction and scope of the Act – Definition and characteristics of negotiable instruments – Types of negotiable instruments: Promissory Notes, Bills of Exchange, and Cheques – Parties to negotiable instruments – Endorsement and its kinds – Holder and Holder in Due Course – Dishonour of negotiable instruments and modes of dishonour – Noting and protesting – Penalties for dishonour of cheques under Section 138 – Recent amendments and case laws. Negotiable Instruments Act, 2002 and Negotiable Instruments (Amendment) Act, 2018-</p> <p>2. Introduction to SARFAESI Act 2002 – Introduction, applicability, features, objectives, process and its role. Methods of recovery under SARFAESI Act, Borrowers rights, Limitation of the act and recent amendments of the act. Banking Ombudsman Scheme, 2002 – Procedure for redressal of grievances – Arbitration procedure – Conciliation</p>	R, U, AN
III	<p>1. Prevention of Money laundering Act, 2002: Introduction to Prevention of Money Laundering Act, 2002, Objectives, Provisions relating to: Preliminary (Section 1 and 2) Offence of money laundering (Section 3 and 4) Attachment, adjudication and confiscation (Section 5 and 11) Obligation of</p>	R, U, AN

	banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24), The RBI guidelines. The Prevention of Money Laundering (Amendment) Act, 2012 2.DRT Act, 1993- Non-Performing Assets, Process and Procedure for recovery under DRT Act, 1993. The Recovery of Debts Due to Banks and Financial Institutions Act, 1993, (Debt Recovery Tribunal Act, 1993).	
IV	1.Payment and settlement Act, 2007 Meaning, objectives, regulation, authorization of payment systems, regulatory powers of RBI, Dispute redressal mechanism, Electronics payments – penalties under PSS act, 2.Recent trends in banking - Internet Banking • Mobile banking • E- Payments • ATM Card/Debit/Credit card, EFT, ECS (credit/debit) Department of Law, • RTGS/NEFT • Law relating to E-banking/commerce in India. • Micro Finance: Issues and challenges • Green Banking and Sustainable development	R, U, AN

Course Outcomes:

The learner will be able to –

CO 1: Understand the concept of Non-Performing Assets and working capital in banking.

CO 2: Explain the provisions of the Negotiable Instruments Act and SARFAESI Act in the context of banking operations.

CO 3: Analyze the key aspects of the Prevention of Money Laundering Act, 2002 and the role of Debt Recovery Tribunals.

CO 4: Evaluate the Payment and Settlement Systems Act and interpret recent trends in the banking sector.

Books and References:

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalya Publishing House
2. Srivastava S. P.; Banking Theory & Practice, Anmol Publications
3. PrakhasM., Bhargabhi R: Banking law & Operation, Vision Book House.
4. Tannan : Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. Kothari N. M: Law and Practice of Banking.

7. Gulati Neelam C: Principles of Banking Management.
8. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
9. Varshaney P.N.:- Banking Law & Practice
10. Justine Paul and Pamalata Suresh; Management of Banking & Financial Services; Second Edition- Published by Dorling Kindersley (Pearson)

Examination and Evaluation Pattern

The examination for the students in this course will be held under two heads:

- A. Continuous Internal Assessment
- B. End Semester Examination

Type	Continuous Internal Assessment	End Semester Examination
Total Marks	40	60
Minimum Passing Mark	16	24

Continuous Internal Assessment

The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The question paper pattern will be shown as below:

Question Paper Pattern (Continuous Internal Assessment)

- Maximum Marks: 40 marks
- Questions to be set: 03
- Duration: 1½ hours

Question No.	Particulars	Marks
Q.1	Objective Questions Students to answer 10 sub questions out of 15 sub questions. (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks) OR Objective Questions A) Sub Questions to be asked 08 and to be answered any 05 B) Sub Questions to be asked 08 and to be answered any 05 (*Multiple choice/ True or False/ Match the columns/ Fill in the blank)	10
Q. 2	Concept based short questions Students to answer 5 sub questions out of 8 sub questions.	10

Q. 3	Short questions Students to answer 02 sub questions out of 03 sub questions	20
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End Semester Examination

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hours

Question No.	Particulars	Marks
Q,1	Full length (7+8 marks) Or Full length (7+8 marks)	15
Q,2	Full length (7+8 marks) Or Full length (7+8 marks)	15
Q,3	Full length (7+8 marks) Or Full length (7+8 marks)	15
Q.4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/Match the Columns/ Short Questions.) OR Short Notes (Any three out of five)	15

All Questions are Compulsory Carrying 15 Marks each.

Percentage of 6 categories of Blooms Taxonomy in question paper

% in Question Paper	Continuous Internal Assessment (40 Marks)		END SEMESTER EXAMINATION of 60 Marks						100 %
	Remember	Understand	Remember	Understand	Apply	Analyze	Evaluate	Create	
	20%	20%	-	30%	15%	15%	-	-	

COMMODITY MARKETS

Program Name – M.Com (Banking & Finance)		Semester –		
Course Name: Commodity Markets		Course Code:		
Vertical :		Major (Mandatory)		
Periods per week (60 minutes)		04		
Tutorial/Lab Work		-		
Credits		04		
		Duration	Total Marks	Minimum Passing Marks
Evaluation System	End Semester Examination	120 Minutes	60	24
	Continuous Internal Evaluation	90 Minutes	40	16

Objectives of the course:

1. To comprehend the fundamentals of commodities and derivatives markets
2. To develop analytical skills in futures for speculation, hedging, and arbitrage
3. To explore options and option pricing models.
4. To apply risk management in derivatives and develop competence in trading, clearing and settlement mechanism.

Unit	Details	Lectures
I	Introduction to Commodities Market and Derivatives Market	15
II	Futures and Hedging	15
III	Options and Option Pricing Models	15
IV	Trading, Clearing & Settlement in Derivatives Market and Types of Risk	15
	Total	60

R- Remember, U- Understand, A – Apply, AN- Analyze, EV- Evaluate, CR - Create

Syllabus

Module / Unit	Approved syllabus under Autonomy	Level of Knowledge Applicable as per Blooms Taxonomy
I	<p>Introduction to Commodities Market and Derivatives Market</p> <p>a) Introduction to Commodities Market: Meaning, History & Origin, Types of Commodities Traded, Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India (Cash & Derivative Segment),</p>	R, U

	<p>Commodity Exchanges in India & Abroad, Reasons for Investing in Commodities</p> <p>b) Introduction to Derivatives Market:</p> <p>Meaning, History & Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages & Disadvantages of Trading in Derivatives Market, Current Volumes of Derivative Trade in India, Difference between Forwards & Futures.</p>	
II	<p>Futures and Hedging</p> <p>a) Futures:</p> <p>Futures Contract Specification, Terminologies, Concept of Convergence, Relationship between Futures Price & Expected Spot Price, Basis & Basis Risk, Pricing of Futures Contract, Cost of Carry Model</p> <p>b) Hedging:</p> <p>Speculation & Arbitrage using Futures, Long Hedge – Short Hedge, Cash & Carry Arbitrage, Reverse Cash & Carry Arbitrage, Payoff Charts & Diagrams for Futures Contract, Perfect & Imperfect Hedge</p>	AN, EV, CR
III	<p>Options and Option Pricing Models</p> <p>a) Options:</p> <p>Options Contract Specifications, Terminologies, Call Option, Put Option, difference between Futures & Options, Trading of Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts & Diagrams for Options Contract, Basic Understanding of Option Strategies</p> <p>b) Options Pricing Models:</p> <p>Binomial Option Pricing Model, Black - Scholes Option Pricing Model</p>	AN, EV, CR
IV	<p>Trading, Clearing & Settlement in Derivatives Market and Types of Risk</p> <p>a) Trading, Clearing & Settlement In Derivatives Market:</p> <p>Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives & Functions, Settlement Mechanism – Types of Settlement</p> <p>b) Types of Risk:</p> <p>Value at Risk, Methods of calculating VaR, Risk Management Measures, Types of Margins, SPAN Margin</p>	R, U, A

Course Outcomes:

CO1: The learners will be able to identify and explain core concepts of commodities and derivatives markets.

CO2: The learners will be able to analyze futures trading and hedging mechanisms.

CO3: The learners will be able to critically evaluate options contracts and apply pricing models.

CO4: The learners will be able to apply risk management and settlement techniques in derivatives trading.

Books & References:

1. *Hull, J. (2018). Risk Management and Financial Institutions. United Kingdom: Wiley.*
2. *Options, Futures, and other Derivatives. (2016). India: Pearson India.*
3. *Hull, J. C. (1999). Introduction to Futures and Options Markets. India: Prentice-Hall of India.*
4. *McDonald, R. L., McDonald, R. L. (2009). Fundamentals of Derivatives Markets. Germany: Pearson Addison Wesley.*
5. *Veronesi, P. (2010). Fixed Income Securities: Valuation, Risk, and Risk Management. United Kingdom: Wiley.*
6. *Chatnani, N. N. (2010). Commodity Markets: Operations, Instruments, and Applications. India: Tata McGraw Hill Education Private Limited.*
7. *Schofield, N. C. (2021). Commodity Derivatives: Markets and Applications. United Kingdom: Wiley.*

Examination and Evaluation Pattern

The examination for the students in this course will be held under two heads:

- Continuous Internal Assessment
- End Semester Examination

Type	Continuous Internal Assessment	End Semester Examination
Total Marks	40	60
Minimum Passing Mark	16	24

Continuous Internal Assessment

The Continuous Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The question paper pattern will be shown as below:

Question Paper Pattern (Continuous Internal Assessment)

- Maximum Marks: 40 marks
- Questions to be set: 02

· Duration: 90 Mins

Question No.	Particulars	Marks
Q.1	Case Study on any topic	20
Q. 2	Short questions Students to answer 02 sub questions out of 03 sub questions	20

End Semester Examination

- Maximum Marks: 60
- Questions to be set: 04
- Duration: 120 Mins

All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particulars	Marks
Q.1	Full length Or Full length	15
Q.2	Full length Or Full length	15
Q.3	Full length Or Full length	15
Q.4	Case Study Question	15

Percentage of 6 categories of Blooms Taxonomy in question paper

% in Question Paper	Continuous Internal Assessment (40 Marks)		End Semester Examination of 60 Marks						
	Analyze	Evaluate	Remember	Understand	Apply	Analyze	Evaluate	Create	
	20%	20%	-	5%	10%	15%	15%	15%	100%

FINANCIAL MANAGEMENT

Program Name – M.Com in Advanced Accountancy Part II		Semester – II		
Course Name: Financial Management		Course Code:		
Vertical :		Major (Mandatory)		
Periods per week (100 minutes)		02		
Tutorial/Lab Work		-		
Credits		04		
		Duration	Total Marks	Minimum Passing Marks
Evaluation System	Semester End Examination	120 Minutes	60	24
	Internal Continuous Evaluation	90 Minutes	40	16

Objectives of the course:

1. To understand the fundamentals of financial management in the context of a corporate entity.
2. To acquaint learners with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision making aimed at shareholder's wealth maximization.
3. To estimate working capital needs and its management
4. To frame financial policies & strategies in order to do the financial planning

Module	Title	Lectures
1	Types of Financing	12
2	Investment Decisions – Capital Budgeting	12
3	Management of Working Capital Components	12
4	Financial Planning	12
5	Financial Policies & Corporate Strategies	12
	Total	60

R- Remember, U- Understand, A – Apply, AN- Analyze, EV- Evaluate, CR - Create

Module / Unit	Proposed Syllabus As per DSC framework of NEP	Level of Knowledge Applicable as per Blooms Taxonomy
I	<u>Types of Financing:</u> Introduction	U, R

	<p>Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Owners Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits</p>	
II	<p><u>Investment Decisions – Capital Budgeting</u></p> <ul style="list-style-type: none"> • Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows: Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing • (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of • IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR) 	U, EV, AN, A

III	<p><u>Management of Working Capital Components:</u></p> <ul style="list-style-type: none"> • Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. • Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. • Inventory Management: Objectives; and Techniques. 	U, EV, AN
IV	<p><u>Financial Planning:</u></p> <ul style="list-style-type: none"> • Introduction • Meaning of Budget • Essentials of a budget, • Types of Budgets • Advantages of Budgeting • Zero Based Budget • (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget) 	U, AN, A
V	<p><u>Financial Policy & Corporate Strategy:</u></p> <ul style="list-style-type: none"> • Meaning of strategic financial management • Strategic financial decision making framework • Functions of Strategic Financial Management • Financial Planning 	U, R

Course Outcomes:

CO 1: To understand the fundamentals of financial management in the context of a corporate entity.

CO 2: To acquaint learners with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision making aimed at shareholder's wealth maximization.

CO 3: To estimate working capital needs and its management

CO 4: To frame financial policies & strategies in order to do the financial planning

Books and References:

- Prasanna Chandra; Financial Management Theory and Practice
- Tata McGraw Hill; 7th Edition 2. M.Y. Khan & P.K. Jain – Financial Management, (TMH), 5/e, 2004
- Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons

- I.M. Pandey – Financial Management (Vikas), 9/e, 2005
- Brigham & Earnhardt, Financial Management – Theory & Practice, Thomson Learning, 10/e – 2004
- Ross, Wester field & Jaffe, Corporate Finance– TMH – 7/e, 2005
- Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill; 7th Edition
- I.M. Pandey – Financial Management (Vikas), 9/e
- Brigham & Houston – Fundamentals of Financial Management, Thomson Cengage Learning, 1/e
- M.Y. Khan & P.K. Jain – Financial Management (TMH), 5/e
- Damodaran, Corporate Finance – John wiley& Co., 2/e, 2004
- Vanhorne, Financial Management & Policy, Pearson / PHI, 11/e, 2002.

Question Paper Pattern (Internal Assessment)

- Maximum Marks: 40 marks
- Questions to be set: 03

Examination Scheme	60:40
Semester end: Theory Examination	60 Marks
Passing Marks	24 Marks
Continuous Internal Evaluation	40 Marks
Passing Marks	16 Marks
Scheme for Internal Evaluation	
1. Online/ Offline Test	40 Marks
OR	
2. Any of the following activities for another 40 marks. Assignment OR Case Study OR Industrial visit OR Internship OR Presentation OR Project OR Research Project <i>Note:</i> a. The subject teacher shall specify or approve the mode of continuous evaluation either	

individually or in groups, giving at least two weeks of time for submission.
 b. The documentation pertaining to continuous evaluation shall be preserved in digital or physical form up to the next two semesters

Semester End Question Paper Pattern

Maximum Marks: 60
 Questions to be set: 04
 Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks Each

Question No	Particular	Marks
Q-1	Practical Question	15 Marks
	OR	
Q-1	Practical Question	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	OR	
Q-4	Practical Question	15 Marks

Note:

- i. Practical questions of 15 marks may be divided into two sub questions of 7 marks or 8 Marks each. OR*
- ii. Practical questions of 15 marks may be divided into two sub questions of 10 marks and 5 Marks each. OR*
- iii. Practical questions of 15 marks may be divided into three sub questions of 5 marks each.*

Percentage of 6 categories of Blooms Taxonomy in question paper

% in Question Paper	Continuous Internal Assessment (40 Marks)					Total
	Remember	Understand	Apply	Analyze	Evaluate	
	10	15	25	25	25	100%

% in Question Paper	Semester End Examination (60 Marks)					Total
	Remember	Understand	Apply	Analyze	Evaluate	
	10	15	25	25	25	100%

RISK MANAGEMENT

Program Name – M.Com		Semester – II		
Course Name: Risk Management		Course Code:		
Vertical :		Major (Mandatory)		
Periods per week (60 minutes)		02		
Tutorial/Lab Work		-		
Credits		02		
		Duration	Total Marks	Minimum Passing Marks
Evaluation System	Semester End Examination	60 Minutes	30	12
	Internal Continuous Evaluation	40 Minutes	20	08

Objectives of the course:

1. To familiarize the learner with the concept of risk in business, risk incidence and develop risk management techniques
2. To acquaint learners about the various types of business risks
3. To develop an understanding of risk analysis, risk assessment and risk matrix

Module	Name	Lectures
1	Introduction to Risk	15
2	Risk Analysis	15
	Total	30

R- Remember, U- Understand, A – Apply, AN- Analyze, EV- Evaluate, CR - Create

Module/ Unit	Proposed Syllabus As per DSC framework of NEP	Level of Knowledge Applicable as per Blooms Taxonomy
I	Introduction to Risk, Types of Risks- Systematic and Unsystematic Risk and its types, Measurement of Risk	.A)R, U B) R, U C) R U

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II	<p>Risk Analysis – Risk Assessment, Risk Management and Risk Monitoring</p> <p>Steps of Risk Management</p> <p>Concept of ERM, Role & Responsibilities of ERM Steps, Risk Matrix</p>	<p>A) AN, E</p> <p>B) A</p> <p>C) A</p>
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Course Outcomes:

- **CO 1:** To understand the concept of Risk, Risk management
- **CO 2:** To analyze the various types of risks.
- **CO 3:** To apply the knowledge gained for doing risk analysis and risk assessment
- **CO 4:** To determine the evolution and role of ERM

Books and References

- Maheshwari, Rajendra P, Mahajan, J.P. (2011). Business Organization and Management. International BookHouse Pvt. Ltd.
- Tulsian, P. C. (2002). Business Organisation and Management. India: Pearson Education.
- Elton, E.J, Gruber, M.J., Brown, S.J, and Goetzmann, W.N. 2003. Modern Portfolio Theory and Investment Analysis. Hoboken, New Jersey: John Wiley & Sons Ltd.
- Embrechts, P., McNeil, A.J., and Strauman, D. 2002. Correlation and Dependency in Risk Management: Properties and Pitfalls. In: Dempster, M. (ed), RiskManagement: Value at Risk and Beyond. Cambridge, England: Cambridge University Press.
- Fama, E.F., and MacBeth, J.D. 1973. Risk, Return and Equilibrium – Empirical Tests. Journal of Political Economy, 81(3), 607–636.
- Kahneman, D., and Tversky, A. 1979. Prospect Theory: An Analysis of Decision under Risk. Econometrica, 47(2), 263–291. [Google Scholar](#)
- Kealhofer, S. 2003a. Quantifying Credit Risk I: Default Prediction. Financial Analysts

- Journal, 59(1), 30–44.[Google Scholar](#)
- Kealhofer, S. 2003b. Quantifying Credit Risk II: Debt Valuation. Financial Analysts Journal, 59(3), 78–92.[Google Scholar](#)
 - Kelliher, P.O.J., Wilmot, D., Vij, J., and Klumpes, P.J.M. 2013. A Common Risk Classification System for the Actuarial Profession. British Actuarial Journal, 18(1), 91–121.
 - Aaker, D. A. (2001). Developing Business Strategies. United Kingdom: Wiley.
 - Mathur, S. S., Kenyon, A. (2008). Creating Valuable Business Strategies. Germany: Elsevier/Butterworth-Heinemann.
 - Business Strategies for Sustainability. (2018). United Kingdom: Taylor & Francis.

Examination and Evaluation Pattern

The examination for the students in this course will be held under two heads:

- Continuous Internal Assessment
- Semester End Examination

Type	Continuous Internal Assessment	Semester End Examination
Total Marks	20	30
Minimum Passing Mark	8	12

Continuous Internal Assessment

This is continuous evaluation for 20 marks which would include:

Evaluation type	Marks
One written tests of 20 marks. (Duration 40 Minutes) Pattern would be as follows: Q.1 Short Notes (any 4 of 5) -----	20

Semester End Examination

- Maximum Marks: 30
- Questions to be set: 02
- Duration 60 Minutes

All Questions are Compulsory Carrying 15 Marks Each

Question No	Particulars	Marks
Q-1	Answer any 2 out of 3	15
Q-2	Answer any 2 out of 3	15

Percentage of 6 categories of Blooms Taxonomy in question paper

	Continuous Internal Assessment (20 Marks)		Semester End Examination of 30 Marks						
% in Question Paper	Remember	Understand	Remember	Understand	Apply	Analyze	Evaluate	Create	
	20%	20%	-	30%	15%	15%	-	-	100%

CORPORATE FINANCIAL ACCOUNTING

Program Name – M.Com in Advanced Accountancy Part I		Semester – II		
Course Name: Corporate Financial Accounting		Course Code:		
Vertical:		Major (Mandatory)		
Periods per week (100 minutes)		02		
Tutorial/Lab Work		-		
Credits		04		
		Duration	Total Marks	Minimum Passing Marks
Evaluation System	Semester End Examination	120 Minutes	60	24
	Internal Continuous Evaluation	90 Minutes	40	16

Objectives of the course:

1. To understand about Corporate Accounting
2. To introduce learners to the framework of IFRS and Ind-AS
3. To evaluate and analyze Mergers & Acquisitions accounting
4. To orient learners to the proceedings of preparation of Financial Statements

Module	Title	Lectures
1	Corporate Financial Reporting	15
2	International Financial Reporting Standards (IFRS) & Ind-AS	15
3	Valuation of Business for Amalgamation & Merger	15
4	Consolidated Financial Statements	15
	Total	60

R- Remember, U- Understand, A – Apply, AN- Analyze, EV- Evaluate, CR - Create

Module / Unit	Proposed Syllabus As per DSC framework of NEP	Level of Knowledge Applicable as per Blooms Taxonomy
I	<p><u>Corporate Financial Accounting:</u></p> <ul style="list-style-type: none"> • Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting 	R, U, AN

II	<p><u>International Financial Reporting Standards (IFRS) & Ind-AS</u></p> <ul style="list-style-type: none"> Accounting Standards (AS) – applicability, interpretation, scope and compliance in India Introduction to I.F.R.S Ind – AS Specific Ind AS: Borrowing Costs Operating Segments Earnings per share Income Taxes Accounting for fixed assets 	R, U, AN, EV
III	<p><u>Valuation of Business for Amalgamation & Merger:</u></p> <ul style="list-style-type: none"> Meaning, Need & Approach Methods of valuation 	U, R, EV, AN
IV	<p><u>Consolidated Financial Statements:</u></p> <ul style="list-style-type: none"> Meaning, Stand Alone Financial Statements <p>Consolidated Financial statements – Applicability, Advantages & Disadvantages, Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding crossholding, Chain Holding & Foreign Subsidiary)</p>	U, AN, EV

Course Outcomes:

CO 1: Understanding about Corporate Accounting

CO 2: Introducing learners to the framework of IFRS and Ind-AS

CO 3: Evaluating and analyze Mergers & Acquisitions accounting

CO 4: Orienting learners to the proceedings of preparation of Financial Statements

Question Paper Pattern (Internal Assessment)

- Maximum Marks: 40 marks
- Questions to be set: 03

Examination Scheme	60:40
Semester end: Theory Examination	60 Marks
Passing Marks	24 Marks
Continuous Internal Evaluation	40 Marks
Passing Marks	16 Marks
Scheme for Internal Evaluation	

1. Online/ Offline Test	40 Marks
OR	

2. Any of the following activities for another 40 marks.

Assignment OR

Case Study OR

Industrial visit OR

Internship OR

Presentation OR

Project OR

Research Project

Note:

a. The subject teacher shall specify or approve the mode of continuous evaluation either individually or in groups, giving at least two weeks of time for submission.

b. The documentation pertaining to continuous evaluation shall be preserved in digital or physical form up to the next two semesters

Semester End Question Paper Pattern

Maximum Marks: 60 Questions to be set: 04 Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks Each

Question No	Particular	Marks
Q-1	Practical Question	15 Marks
	OR	
Q-1	Practical Question	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	OR	
Q-4	Practical Question	15 Marks

Note:

- i. Practical questions of 15 marks may be divided into two sub questions of 7 marks or 8 Marks each. OR*
- ii. Practical questions of 15 marks may be divided into two sub questions of 10 marks and 5 Marks each. OR*
- iii. Practical questions of 15 marks may be divided into three sub questions of 5 marks each.*

Percentage of 6 categories of Blooms Taxonomy in question paper

% in Question Paper	Continuous Internal Assessment (40 Marks)					Total
	Remember	Understand	Apply	Analyze	Evaluate	
	10	15	25	25	25	100%

% in Question Paper	Semester End Examination (60 Marks)					Total
	Remember	Understand	Apply	Analyze	Evaluate	
	10	15	25	25	25	100%

MACRO ECONOMICS: CONCEPTS AND APPLICATIONS

Program Name – M. Com		Semester – II		
Course Name: Macro Economics: Concepts and Applications		Course Code:		
Vertical :		Major (Mandatory)		
Periods per week (60 minutes)		04		
Tutorial/Lab Work		-		
Credits		04		
		Duration	Total Marks	Minimum Passing Marks
Evaluation System	Semester End Examination	120 Minutes	60	24
	Internal Continuous Evaluation	90 Minutes	40	16

Objectives of the course:

1. To develop learners understanding of the interrelationships among the various macroeconomic variables.
2. To prepare the learner with a theoretical base on the Aggregate Income and its Dimensions.
3. To make learners analyze the International Aspects of Macroeconomic Policy
4. To acquaint the learners with equilibrium and disequilibrium in goods and money market.

Module		Lectures
1	Aggregate Income and its Dimensions	15
2	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	15
3	Economic Policy Implications in the IS-LM framework	15
4	International Aspects of Macroeconomic Policy	15
	Total	60

R- Remember, U- Understand, A – Apply, AN- Analyze, EV- Evaluate, CR - Create

Module / Unit	Proposed Syllabus As per DSC framework of NEP	Level of Knowledge Applicable as per Blooms Taxonomy
I	<u>Aggregate Income and its Dimensions</u> A) Aggregate Income and its dimensions: National income aggregates- GNP, GDP, NDP, Real and nominal income concepts, Green Gross Domestic Product (GGDP), measurement	A) R, U

	of National Income and its difficulties, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- HDI	
II	<p><u>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)</u></p> <p>A) Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap.</p> <p>B) Policy trade- off between Inflation and unemployment – Phillips’ curve – short run and long run.</p>	<p>A) AN</p> <p>B) A</p>
III	<p><u>Economic Policy Implications in the IS-LM framework</u></p> <p>A) The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilization policies in ISLM framework - Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India</p>	A) R, U
IV	<p><u>International Aspects of Macroeconomic Policy</u></p> <p>A) International aspects of Macroeconomic policy: Balance of payments disequilibrium of an open economy - corrective policy measures -Expenditure changing policies and expenditure switching policies BOP adjustments through monetary and fiscal policies -The Mundell-Fleming model - Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J - curve effect</p>	A) AN, A

Course Outcomes:

- **CO 1: Learn** the basic theoretical framework underlying the field of macroeconomics.
- **CO2: Gain** in depth knowledge about Keynesian and Monetarist policy formulations as well as the theoretical justifications of such policies.
- **CO3: Understand** the nature of Economic fluctuations and Stabilization policies in the economy.
- **CO4: Develop** an understanding of the interrelationships among the various macroeconomic variables.

Books and References

- 1) Dornbusch. R, Fisher.S., Macroeconomics, Tata McGraw-Hill 9th edition
- 2) 2) D'Souza Errol., Macroeconomics, Pearson Education 2008 II
- 3) 3) Gupta G.S., Macroeconomics Theory and Applications, Tata McGraw-Hill, New Delhi 2001
- 4) 4) Dwivedi D.N., Macroeconomics theory and policy, Tata McGraw-Hill, New Delhi 2001

Question Paper Pattern (Internal Assessment)

- Maximum Marks: 40 marks
- Questions to be set: 03
- Duration: 1½ hours

Question No.	Particulars	Marks
Q.1	Objective Questions Students to answer 10 sub questions out of 15 sub questions. (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks) OR Objective Questions A) Sub Questions to be asked 08 and to be answered any 05 B) Sub Questions to be asked 08 and to be answered any 05(*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)	10
Q. 2	Concept based short questions Students to answer 5 sub questions out of 8 sub questions.	10
Q. 3	Short questions Students to answer 02 sub questions out of 03 sub questions	20

Semester End Examination

- Maximum Marks: 60
- Questions to be set: 04

- Duration: 2 Hours

Percentage of 6 categories of Blooms Taxonomy in question paper

	Continuous Internal Assessment (40 Marks)		Semester End Examination of 60 Marks						
% in Question Paper	Remember	Understand	Remember	Understand	Apply	Analyze	Evaluate	Create	
	20%	20%	-	30%	15%	15%	-	-	100%