

NATIONAL EDUCATION POLICY-2020
Dr. B.R. AMBEDKAR UNIVERSITY, AGRA
PAPER CODING AND CREDIT DISTRIBUTION
M.Com. (ACCOUNTS AND LAW)

S.No.	Name of Degree	SEMESTER	TITLE OF PAPER	CREDITS	CODE NUMBER	
1	Bachelor (Research) in Commerce (Accounts and Law)	VII	Corporate Legal Framework	5	C020701T	
			Statistical Analysis	5	C020702T	
			Research Methodology	5	C020703T	
			Indian and Global Business Environment	5	C020704T	
			Industrial Training /Survey/Research Project			
2		VIII	Project Planning and Control	5	C020801T	
			Tax Planning And Management	5	C020802T	
			Advanced Auditing	5	C020803T	
			Business Law	Choose Any One	5	C020804T
			Strategic Management		5	C020805T
	Industrial Training/Survey/Research Project		8	C020806R		
*One Minor Paper to be selected from OTHER FACULTY in VII or VIII Semester				4/5/6		
3	Master in Commerce (Accounts and Law)	IX	Account For Managerial Decision	5	C020901T	
			GST & Custom Law	5	C020902T	
			Financial Institutions and Markets	Choose Any Two	5	C020903T
			Insurance Management		5	C020904T
			Advance Costing		5	C020905T
			Business Ethics		5	C020906T
			Industrial Training/Survey/Research Project			
4		X	Corporate Financial Accounting	Choose Any Three	5	C021001T
			Financial Management		5	C021002T
			Security Analysis and Portfolio Management		5	C021003T
			Human Resource Management		5	C021004T
			International Accounting		5	C021005T
			E-Business		5	C021006T
	Operation Research		5		C021007T	
Industrial Training/Survey/Research Project	8	C021008R				

Students of Commerce Faculty may choose MINOR paper from Faculty of Science/ Arts, Humanities and Social Sciences/ Languages/Fine Arts and Performing Arts/Education/Rural Science.

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DR. B. R. AMBEDKAR UNIVERSITY AGRA
SYLLABUS FOR MASTER OF COMMERCE IN ACCOUNTS AND LAW
AS PER NEP-2020 GUIDELINES (BASED ON CBC SYATEM)

Semester	S.N.	Code	Title	Status	Max Marks		Credit	Total Credit
					External	Internal		
VII	1	C020701T ✓	Corporate Legal Framework	Compulsory	75	25	5 ✓	52
	2	C020702T ✓	Statistical Analysis	Compulsory	75	25	5 ✓	
	3	C020703T ✓	Research Methodology	Compulsory	75	25	5 ✓	
	4	C020704T ✓	Indian And Global Business Environment	Compulsory	75	25	5 ✓	
	5	*One Minor Paper to be selected from OTHER FACULTY in VII or VIII Semester		Compulsory	75	25	4 ✓ 4/5/6	
VIII	1	C020801T ✓	Industrial Training/ Survey/ Research Project	Compulsory				52
	2	C020802T ✓	Project Planning and Control	Compulsory	75	25	5 ✓	
	3	C020803T ✓	Tax Planning and Management	Compulsory	75	25	5 ✓	
	4	C020804T ✓	Advanced Auditing	Compulsory	75	25	5 ✓	
	5	C020805T ✓	Business Law	Elective	75	25	5 ✓	
IX	1	C020901T ✓	Strategic Management	Elective	75	25	5 ✓	100
	2	C020902T ✓	Industrial Training/ Survey/ Research Project	Compulsory			8	
	3	C020903T ✓	Accounting For Managerial Decision	Compulsory	75	25	5	
	4	C020904T ✓	GST& Custom Law	Compulsory	75	25	5	
	5	C020905T ✓	Financial Institutions and Markets	Elective	75	25	5	
	6	C020906T ✓	Insurance Management	Elective	75	25	5	
X	1	C021001T ✓	Advance Costing	Elective	75	25	5	48
	2	C021002T ✓	Business Ethics	Elective	75	25	5	
	3	C021003T ✓	Industrial Training/ Survey/ Research Project	Compulsory				
	4	C021004T ✓	Corporate Financial Accounting	Compulsory	75	25	5	
	5	C021005T ✓	Financial Management	Elective	75	25	5	
	6	C021006T ✓	Security Analysis and Portfolio Management	Elective	75	25	5	
	7	C021007T ✓	Human Resource Management	Elective	75	25	5	
			International Accounting	Elective	75	25	5	
			E-Business	Elective	75	25	5	
			Operational Research	Elective	75	25	5	

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8	C021008R	<input checked="" type="checkbox"/>	Industrial Training/ Survey/ Research Project	Compulsory			100	8		
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~~SO/10/10/2022~~
 Conversion App

Following structure for Internal Assessment of 25 marks will be followed for all PG Subjects of all semesters in Accounts and Law Group (Commerce):

S.N.	Assessment Method	Maximum Marks
1.	Assignment/Field Work/Seminar	10
2.	Class Test/Quiz	5×2 = 10
3.	Class Interaction (Attendance etc.)	5
Total		25

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER - VII

Status of Course:
Compulsory

Course Number:
C020701T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: CORPORATE LEGAL FRAMEWORK

Unit	Contents	No. of Lectures
I	The Companies Act, 2013: Definition, Types of Companies; Memorandum of Association; Articles of Association; Prospectus; Share Capital.	12
II	Meetings: Annual General Meeting; Accounts and Audit; Appointment and Qualifications of Directors; Meetings of Board and its Committee; Winding-up of a Company; Virtual Meetings, Board's Constitution and its Powers; One Person Company.	19
III	Corporate Social Responsibility: Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net profit for CSR and Reporting Requirements.	14
IV	Competition Act, 2002: Competition Policy; Anti-Competitive Agreements; Abuse of Dominant Position; Overview of Combination and Regulation of Combinations; Competition Advocacy; Competition Commission of India; Appellate Tribunal.	15
V	Insolvency and Bankruptcy Code, 2016: Concept of Insolvency and Bankruptcy; Corporate Insolvency Resolution Process; Liquidation Process of Companies; Fast Track Corporate Insolvency Resolution Process of Small Corporate Persons; Voluntary Liquidation; Winding-up of Companies.	15

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Suggested Books and Readings:

- Tiwari B.K & Tiwari A; Corporate Legal Framework;SBPD Publication House.
- Varshney G.K.;Corporate Legal Framework; Sahitya Bhawan Publications.
- Vishnoi Radhakrishan & Saha S.K.;Corporate Legal Framework;SBPD Publication House.
- Kapoor N.D; Elements of Company Law;Sultan Chand & Sons.
- Gupta O.P; Corporate Law;SBPD Publication House.
- Tripathi, S.C.; New Company Law;Central Law Publications.

Note-Latest edition of the textbooks should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER - VII

Status of Course:
Compulsory

Course Number:
C020702T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: STATISTICAL ANALYSIS

Unit	Contents	No. of Lectures
I	Introduction: Meaning, Applications and Limitations of Statistics; Scope and Importance of Statistics; Time Series Analysis: Meaning, Components and Importance of Time Series Analysis; Methods of Time Series Analysis	12
II	Interpolation and Extrapolation: Graphic and Algebraic Methods, Parabolic Method, Binominal Method; Newton's Method; Lagrange's Method.	11
III	Association of Attributes, Consistency of Data and Chi-square Test Statistical Quality Control: (a) Introduction (b) Control Chart for Variables and Attributes.	16
IV	Probability Theory and Probability Distribution: Concepts of Probability; Permutation and Combination; Bernoulli Theorem; Bay's Theorem. Binomial Distribution, Poisson's Distribution and Normal Distribution.	18
V	Sampling Theory and Design: Statistical population and Random Samples; Sampling Theory; Sampling Techniques, Sample Design, Sampling Distribution, Standard Error and its Significance. Z-test and T-test.	18

Suggested Books and Readings:

- Elhance, D.N.; Fundamentals of Statistics; Kitab Mahal
- Bowley A.L.; Elements of Statistics; Forgotten Books.

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- Croxton, FE & Cowden, DJ; Applied General Statistics; Prentice-Hall of India (P) Ltd.
 - Shukla S.M. & Gupta K. L.; Statistical Analysis; Sahitya Bhawan Publications.
 - Gupta B.N.; Statistics; SBPD Publications House
 - Gupta, SP; Statistical Methods; Sultan Chand & Sons
 - Hooda R.P.; Advanced Statistics; Vikas Publishing House
 - Nagar A.L.; Mathematical Statistics; Oxford University Press
 - Arulmozhi G. & Muthulakshmi S.; Statistics for Management; Tata McGraw Hill.
 - Gupta K. L., Statistical Analysis, Navyug Publication, Agra
 - Varshney R. P., Jain B. L., Statistical Analysis, Jawahar Prakashan, Agra
- Note- Latest edition of the text books should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER - VII

Status of Course:
Compulsory

Course Number:
C020703T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: RESEARCH METHODOLOGY

Unit	Contents	No. of Lectures
I	Introduction to Research: Meaning & Concept of Research Approach to Research: Inductive and Deductive Approach. Types of Research, Significance of Research in Business and Management; Ethical Issue in Research and Plagiarism.	12
II	Literature Review: Literature Review: Meaning, Importance and Approaches; Research Gap. Research Problem: Meaning and Process of Formulation of the Research Problem.	12
III	Research Design: Meaning and Need for Research Design, Features of Good Research Design, Types of Research Design: Exploratory/Formulative, Descriptive/Diagnostic. Formulation of Hypothesis- Meaning, Types of Hypothesis and Features of Good Research Hypothesis.	15
IV	Data Collection & Sampling: Types & Sources of Data: Primary & Secondary Data. Methods of	20

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	<p>Primary Data Collection- Observation, Interview and Survey.</p> <p>Preparation of Questionnaire/Schedule- Meaning of the Questionnaire and Guidelines for Constructing Questionnaire. Sampling- Meaning, Methods of Study and Size of Sample. Sampling Methods- Probability Sampling: Simple, Random, Systematic, Stratified, Cluster, Area, Multi Stage, Proportional, Sequential Sampling. Non-Probability Sampling: Convenience, Quota, Snowball, Judgment.</p>	
V	<p>Research Reporting and Modern Practices in Research: Research Report Writing: Importance, Essentials, Structure/layout, Types. Reference and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style), MLA (Modern Language Association), Bibliography, Modern Practices: Ethical Norms in Research, Role of Information technology in Research.</p>	16

Suggested Books and Readings:

- Kothari C R; Research Methodology- Methods and Techniques:New Age International (P) Ltd.
- Chawla Deepak & Sodhi Neena; Research Methodology- Concept and Cases; Vikas Publication.
- Panneerselvam R; Research Methodology; PHI Publication.
- Sadhu A.N. & Singh Amarjit;Research Methodology;Himalaya Publishing House
- Tripathi P.C.; Text Book of Research Methodology;Sultan Chand & Sons
- Ferber R. & Verdoom P.J.; Research Methods in Economics and Business:New York Macmillan Ltd
- Kumar Ranjeet: Research Methodology;SAGE Publications Ltd.
- Gupta, Tripathi, Singh: Research Methodology: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan)

Note-Latest edition of the text books should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER - VII

Status of Course:
Compulsory

Course Number:
C020704T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: INDIAN & GLOBAL BUSINESS ENVIRONMENT

Unit	Contents	No. of Lectures
I	Indian Business Environment: Introduction, Meaning & Definition, Salient Features, Importance of Study, Environmental Factors – Internal & External, Micro & Macro, Changing Dimensions of Business Environment	12
II	Global Business Environment: Nature of International Business Environment, Trends in the World Trade And Economic Growth, General Agreement on Tariffs and Trade (GATT), General Agreement on Trade in Services (GATS), IMF- International Monetary Fund, World Trade Organization (WTO); IFC-International Finance Corporation, IBRD- International Bank For Reconstruction And Development, Organization for Economic Co-operation and Development (OECD).	18
III	Foreign Trade Policy: Foreign Trade Policy; Main Features of Indian Trade Policy, India's Current Foreign Trade Policy, Major Trade Reforms, Balance Of Payment and its Segments: Current Account Deficit (CAD), Capital Account Deficit,	15

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	Financial Account Deficit.	
IV	Liberalisation, Privatization, and Globalization: Liberalisation- Meaning, Economic Liberalisation, Path of Liberalisation, Liberalisation and Growth of Indian Economy, Issues and Challenges. Privatisation- Concept, Meaning and Objectives of Privatisation. Globalisation – Concept, Meaning, Salient Aspects of Globalisation, Effects Of Globalization On Indian Economy.	15
V	Foreign Investment & Multinational Corporations: Meaning, Need for Foreign Investment, Adverse Implications of Foreign Investment, Determinants Of Foreign Investment, Multinational Corporations: Origin, Meaning, Definition, Objectives and Reasons for the Growth of MNCs, Favorable and Adverse Impact Of MNCs, on Indian Economy.	15
Suggested Books and Readings: <ul style="list-style-type: none"> • Hill W.L Charles; International Business; Tata Mc Graw Hill. • Rao Subba P; International Business; Himalaya Publication House. • Gupta C.B; International Business; S. Chand Publication. • Siha V. C.: Indian and Global Business Environment: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan) 		
Note-Latest edition of the text books should be used.		

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER – VIII

Status of Course:
Compulsory

Course Number:
C020801T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: PROJECT PLANNING & CONTROL

Unit	Contents	No. of Lectures
I	Identification of Investment Opportunities And Planning of Projects: Introduction, Capital Investments: Importance and Difficulties, Types of Capital Investments, Levels of Decision Making, Facets of Project Analysis, Strategic Position And Action Evaluation (SPACE) Approach. Generation of Ideas, Monitoring. The Key Sectors Of The Environment, Screening of Ideas, Project Rating Index.	14
II	Market And Demand Analysis Of Project: Key Steps in Market And Demand Analysis, Situational Analysis, Collection Of Secondary Information, Conduct of Market Survey, Characterization of The Market, Demand Forecasting, Methods of Demand Forecasting, Uncertainties of Demand Forecasting, Ways to Tackle Uncertainties of Demand Forecasting, Market Planning.	14
III	Technical And Financial Analysis: Technical Analysis, Manufacturing Process, Plant Capacity, Location and Site, Environmental Aspects and Impacts, Project Charts and Layouts. Financial Analysis; Cost of Project, Means of Finance, Cost of Production, Estimation of Working Capital Requirement and its Financing, Profitability Projections, Projected Cash Flow Statements, Projected Balance Sheet, Multi Year Projections,	18

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	Basic Principles for Measuring Cash Flows.	
IV	Project Risk Appraisal: Meaning of Risk Appraisal, Sources of Risk in Project, Techniques of Risk Analysis: Sensitivity Analysis, Scenario Analysis, Break Even Analysis, Hillier's Model, Simulation Analysis and Decision Tree Analysis. Social Cost Benefit Analysis, Means for Mitigating Risk.	15
V	Project Implementation, Management and Review: Forms of Project Organization, Project Planning, Project Control, Human Aspects of Project Management, Prerequisites for Successful Project Implementation. Project Network Analysis; Meaning, Development of Project Network, Rules for Network Construction, CRM Model, PERT Model, Project Management Audit: Process, Types, Objectives and Goals.	14

Suggested Books and Readings:

- B. C. Punmia & Khandelwal K.K.; Project Planning and Control with PERT and CPM; Laxmi Publications Private Limited.
- Bansal Sanjeev & Wadhwa Ritu; Project Planning Appraisal & Control; Kojo Press.
- Khanna R. B.; Project Management; PHI Learning.
- Athayde W. P.; Project Management Essentials, Revised and Updated; PM Solutions
- Jha N. K.; Construction Project Management (Theory and Practice); Pearson Education India.
- Sharma Rachita and Kapoor Tulika: Project Planning Management & Control, Navyug Publication, Agra

Note-Latest edition of the text book should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER – VIII

Status of Course:
Compulsory

Course Number:
C020802T

Course Credit: 5
No. of Lectures: 75

Course Title: TAX PLANNING & MANAGEMENT

Unit	Contents	No. of Lectures
I	Introduction: Definition, Nature, Scope, Significance and Limitation of Tax Planning, Tax Management, Tax Avoidance and Tax Evasion.	12
II	Heads of Income: Income from Salaries, Income from House Property, Profit and Gains of Business and Profession, Income from Capital Gains and Income from Other Sources.	20
III	Tax Liabilities: Computation of Tax Liability for Individual, HUF, Co-operative Society and Company	15
IV	Tax Planning: Tax Planning Related to Capital Structure Decision, Dividend Policy and Bonus Shares, Tax Planning in Respect of Own or Lease, Sale of Assets Used for Scientific Research; Make or Buy Decisions. Tax Provisions Related to Free Trade Zones and Special Economic Zones.	13
V	Tax Management: Difference Between Tax Planning and Tax Management; Areas of Tax Management; Advance Payment of Tax, Tax Deduction and Tax Collection at Source.	15

Suggested Books and Readings:

- Agarwal B. K.; Income Tax Law & Practice; Nirupam Publication
- Mehrotra H. C. & Goyal S. P.; Corporate Tax Planning & Management;

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Sahitya Bhawan Publication

- Jain R. K.; Income Tax Law & Practice; SBPD Publications, Agra (Sanjay Sahitya Bhawan)
- Agrawal C. S. & Kumar Kaushal; Corporate Tax Planning; Atlantic Publishers & Distributors (P) Ltd.
- Varshney J. C. & Gupta Nikhil; Corporate Tax Planning; SBPD Publications.

Note-Latest edition of the textbooks should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER – VIII

Status of Course:
Compulsory

Course Number:
C020803T

Course Credit: 5
No. of Lectures: 75

Course Title: ADVANCED AUDITING

Unit	Contents	No. of Lectures
I	Auditing: Meaning, Need of Auditing and Importance of Auditing in Changing Global Business Scenario. Global Audit Practices- Professional Ethics and Code of Conduct. Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Introduction to Statements on Standard Auditing Practices	15
II	Company Audit: Provisions of the Companies Act, 2013 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.	15
III	Cost Audit: Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment, Cost audit Procedure. Cost Audit Report; Management Audit: Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and	15

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	Accounts, Selling and Distribution, General Management; Management Audit Report.	
IV	New Areas of Auditing: Inflation Audit, Human Resource Audit, Social Audit, Environment Audit, Energy Audit, System Audit.	15
V	Audit Report & Investigation: Audit Report-Meaning and Important Contents of Audit Report, Types of Audit Report with Their Specimen. Investigation-Meaning, Difference between Auditing & Investigation, Objectives of Investigation. Points to be Observed in Investigation. Types of Investigation-Purchasing for a New Business. Mismanagement in a Company.	15

Suggested Books and Readings:

- Sharma Rachita; Advance Auditing; Navyug Publication, Agra.
- Sharma T.R; Principles of Auditing; Sahitya Bhavan Publication.
- Mehta B.K.; Advanced Auditing; SBPD Publication House.
- Gupta Sanjay; Advanced Auditing; SBPD Publication House.
- Tandon B.N.; Advanced Auditing; S Chand & Company.

Note-Latest edition of the text books should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER – VIII

Status of Course:
Elective

Course Number:
C020804T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: BUSINESS LAW

Unit	Contents	No. of Lectures
I	Law of Contract: Nature and kinds of contract, Offer and Acceptance, Consideration, Capacity of parties, Free Consent, Void agreement, Consideration, Quasi-Contract, Breach of Contract, Indemnity, Bailment and Agency	16
II	Consumer Protection Act, 2019: Definition of the Terms; Branch, Complaint, Goods, Services, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services, Spurious goods. Consumer, Rights of the, Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.	14
III	Foreign Exchange Management Act 1999 (FEMA 1999): Objects of FEMA, Salient Features of FEMA, Definitions of Important Terms: Authorized Person, Currency, Foreign Currency, Foreign Exchange, Foreign Security, Offences and Penalties.	14
IV	Right to Information Act, 2005: Meaning of Information, 'Right to Information' -Need for Right to Information. Public Information - Request for Obtaining Information. Grounds for Rejection of Information. Central Information Commission - Constitution and Powers. Information Technology Act, 2000 - Purpose and Significance. Cyber Crimes - Types of Crimes, Nature	16

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	and Punishment.	
v	Indian Patent Laws and WTO Patent Rules: Meaning of IPR, Invention and Non-invention, Procedure to Get Patent, Restoration and Surrender of Lapsed Patent, Infringement of Patent.	15

Suggested Books and Readings:

- Sharma Rachita; Business Law; Navyug Publication, Agra.
- Tulsian P.C; Business and Corporate Laws; S.Chand.
- Varshney G.K.; Business Law; Sahitya Bhawan Publications.
- Singh B.K. & Tiwari Angad; Business Law; SBPD Publications House.
- Agarwal S.K.; Indian Business Law; Galgotia Publications.
- Seth Tejpal; Legal Aspects of Business; Pearson Education India.
- Kuchnal MC & Kuchnal Vivek; Business Laws; Vikas Publication House.
- Jagota Rajni; Corporate Laws; Taxmann Publication Private Ltd.
- Gupta O. P.: Business law: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan)

Note-Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER – VIII

Status of Course:
Elective

Course Number:
C020805T

Course Credit: 5
No. of Lectures: 75

Course Title: STRATEGIC MANAGEMENT

Unit	Contents	No. of Lectures
I	Introduction: Concept of Strategy and Strategic Management; Nature and Scope of Strategic Management. Strategic Management Process; Levels of Strategy; Approaches to Strategic Decision Making; Hierarchy of Strategic Internet: Vision, Mission, Goals and Objectives, Business Definition; Importance of Strategic Management.	15
II	Environmental Analysis and Diagnosis: Concept of Environment and its Components; Environmental Appraisal: Environmental Scanning, Appraising the Environment. Organisational Appraisal; Industry Analysis; Competitors Analysis; SWOT Analysis.	15
III	Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level: Stability, Growth/Expansion, Business Combinations – Merger and Acquisition, Strategic Alliances, Retrenchment/Turnaround, Combination. Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy.	15
IV	Functional Level Strategies: Marketing Strategy,	15

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	Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development, Financial Plans and Policies.	
V	Strategy Implementation and Control: Strategy Implementation, Strategic Change, Strategic Control, Strategic Control Process; Types of Strategic Control, Techniques of Strategic Evaluation and Control Strategy Audit, Business Process Reengineering, Benchmarking.	15

Suggested Books and Readings:

- Coopers & Lybrand, Strategic Financial: Risk Management, Universities Press (India) Ltd.
- Maheshwari R. & Agrawal Saurabh; Strategic Management; SBPD Publications House.
- Sharma R. K. & Verma Smita; Principles of Strategic Management; Sahitya Bhawan Publications.
- Srinivasan R.; Strategic Management; PHI Publication.
- Robichek A., and Myers, S.; Optimal Financing Decisions; Prentice Hall Inc.
- Gleason James T., Risk: The New Management Imperative in Finance; A Jaico Book.
- Van Horn J.C.; Financial Management and Policy; Prentice Hall.
- Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill.
- Weston J.F., Chung K.S. & Hoag S.E.; Mergers, Restructuring & Corporative Control; Prentice Hall.
- Pandey I.M.; Financial Mangement; Vikas Publishing House.
- Khandawalla P.N., Innovative Corporate Turnarounds; Sage Publication.
- Sekhar Satya G.V.; Business Policy and Strategic Management; I K International Publishing House Pvt. Ltd.

Note- Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra

Syllabus as per NEP-2020

Class : M. Com. In Accounts & Law

Semester - IX

Status of Course:
Compulsory

Course Number:
C020901T

Course Credit 5
No. Lectures : 75

Course title : Accounting For Managerial Decision

UNIT	Content	Credits
UNIT 1	Introduction - Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility.	12
UNIT 2	Analysis and Interpretation of Financial Statements: Meaning And Types Of Financial Statements, Analysis And Interpretation Of Financial Statements, Types of Financial Analysis, Steps Involved In Financial Analysis, Techniques of Financial Analysis. Ratio Analysis: Meaning Of Ratios, Classification of Ratios, Profitability Ratios, Balance Sheet Ratios and Turnover Ratios, Advantages and Limitations of Ratio Analysis.	18
UNIT 3	FUND FLOW ANALYSIS:- Meaning Of Fund Flow Statement -Uses of Fund Flow Statement, Funds Flow Statement And Income Statement. Schedule of Change in Working Capital, Preparation of Funds Flow Statement,	15
UNIT 4	CASH FLOW ANALYSIS:- Meaning of Cash Flow Statement- Preparation of Cash Flow Statement. Difference Between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash Flow Analysis. Limitations of Cash Flow Analysis. RESPONSIBILITY ACCOUNTING – Meaning, Objectives and Structure of Responsibility Accounting as A Divisional Performance Measurement.	15
UNIT 5	MARGINAL COSTING AND COST VOLUME PROFIT ANALYSIS: – Marginal Costing Statement /Equation; P/V Ratio: Break Even Point (BEP) Break Even Chart; Marginal of Safety; Decision Related To Key Factor, Make or Buy, Deletion or Addition To Product/ Services, Sell or Further Process, Continue or Shut Down.	15

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08/09/2023
CONVENOR

Jayee
MEMBER

S. Shagwa
MEMBER

Kalpa
MEMBER.

P. P. P. P.
(MEMBER)

M. C. P. L.
(Member)

Suggested Readings:

1. Khan & Jain, Management Accounting: Tata Mc Graw Hill
2. Mehta B. K. Accounting For Managerial Decision: Sahitya Bhawan Publication, Agra
3. Gupta P. C. Accounting For Managerial Decision: Jawahar Publication, Agra
4. Homgren, C.T., Gary L. Sundem And William O. Stratton: Introduction To Management Accounting, Prentice Hall Of India, Delhi.
5. Homgren, Charles T., George Foster And Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall Of India, Delhi.
6. Lall, B.M. And I.C. Jain: Cost Accounting: Principles And Practice, Prentice Hall Of India, Delhi.
7. Welsch Glenn A., Ronald W. Hilton And Paul N. Gordon Budgeting, Profit Planning And Control, Prentice Hall Of India, Delhi.
8. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
9. Sharma R.K. And Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi And English)
10. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
11. Misra, A.K., Management Accounting, (Hindi And English) Navneet Prakashan, Nazibabad.

Note- Latest Edition Of The Text Books Should Be Used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law

SEMESTER – IX

Status of Course:
Compulsory

Course Number:
C020902T ✓

Course Credit: 5

No. of Lectures: 75

Course Title: GST & CUSTOM LAW

Unit	Contents	No. of Lectures
I	Introduction to GST: Evolution of GST, Constitutional Amendments for Introducing GST; Concepts, Key Definitions, GST Framework, GST Council, GST Models: Single GST & Dual GST; Types of GST: CGST, SGST, UTGST, IGST; GST Rate;	12
II	Levy and Collection of GST: Levy and Collection of GST, Composition Scheme; Exemption from GST, Reverse Charge Mechanism. Place, Time and Value of Supply: Place of Supply; Time of Supply of Goods; Time of Supply of Services; Value of Supply; Rules for valuation of supply. Registration Under GST: Persons Liable to get Registered, Compulsory Registration, Persons Exempt from Registration; Registration Procedure, Time & Value of Supply, Input Tax Credit, Tax Invoice and Bill of Supply, Debit & Credit Notes; Exemption from GST. Tax Invoice; Credit and Debit Notes; E-way bill.	15
III	Payment of GST & Filing of Returns: Payment of Tax, Interest, Penalty and Other Amounts, Interest on Delayed Payment of Tax; Furnishing Details of Outward Supplies; Furnishing Details of Inward	18

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	Supplies; Furnishing of Returns; Default/Delay in Furnishing Return, Refund of Tax Assessment: Self-assessment; Provisional Assessment; Scrutiny of Returns; Assessment of Non-filers of Returns; Assessment of Unregistered Persons; Summary Assessment; Audit by Tax Authorities; Special Audit, Recovery of Tax	
IV	Authorities and Power Powers of GST Authorities: Tax Authorities and their Powers; Inspection, Search, Seizure and Arrest, Offences and Penalty, Appeals & Revision, Advance Ruling,	15
V	Custom Duty Custom Duty Act, 1962: Basic Concept and Objectives of Custom Duty Act, Computation & Assessment of Custom Duty, Custom Tax Authorities and their Powers, Appeal, Penalties, Prosecution and Appeals.	15

Suggested Books and Readings:

- Modi Anoop, Gupta Mahesh & Gupta Nikhil; GST and Custom Law; SBPD Publication.
- Mehrotra H.C.& Agarwal V.P; GST and Customs Duty; Sahitya Bhawan Publication.
- Bala Chandran;Textbook of GST & Custom Laws;Sultan Chand & Sons.
- Gupta Vineet & Gupta N.K.; Goods & Service Tax with Custom Law;Sultan Chand & Sons.
- Jain R.K.; Customs Law Manual; Taxmann Publications Private Ltd.
- Tyagi R. K. : GST and Custom Laws: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan)

Note-Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law

SEMESTER – IX

Status of Course:
Elective

Course Number:
C020903T ✓

Course Credit: 5

No. of Lectures: 75

Course Title: FINANCIAL INSTITUTION & MARKET

Unit	Contents	No. of Lectures
I	Introduction: Overview of Financial Markets and Financial Instruments; Nature and Functions of Financial Markets, Role of Financial Institutions, Depository and Non-depository Institutions; Consolidation & Competition among Financial Institutions; Overview of the Indian Financial System Including Financial Sector Reforms.	15
II	Financial Markets: Money Markets; Capital and Equity Markets; Primary & Secondary Markets; Derivatives Markets; Structure of Financial Markets. Stock Market Indicators, Their Methods of Computation and Implications of the same; Security Market Regulation and Stability. Stock Exchange in India – NSE and BSE, Role of SEBI.	15
III	Financial Instruments: Long-term Instruments; Short-term Instruments; Issue of Financial Instruments, Book Building Process, Private Placement, Offer for Sale, Buy Back of Shares,	15

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	Various Innovative Financial Instruments; Bitcoin, Crypto Currency etc.	
IV	Financial Institutions: Financial Intermediaries; RBI, Commercial Banking; Investment Banking; Trading and Exchanges, AMFI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Funds, SEBI guidelines on Mutual Fund; Insurance Companies; IRDA.	15
V	Foreign Capital Flows: Forms of Foreign Capital-FDI and FPI; FIIs; International Financial Instruments – ADR, GDR, IDR and Euro Bonds; Role of Foreign Capital in Indian Financial System; Trends in Foreign Capital Inflows to India; Regulatory Framework for Foreign Capital Flows.	15

Suggested Books and Readings:

- Bhole L.M.; Financial Institutions & Market; Tata Mc Graw Hill.
- Jaiswal Bimal, Venkatraman Bhuvana, Banerjee Richa; Financial Markets, Institutions and Financial Services; Sahitya Bhawan Publications.
- Goel Sandeep; Financial Market & Institutions and Services; PHI Learning.
- Pathak Bharti V.; Indian Financial System; Pearson Education India.
- Das S.C.; The Financial System in India; PHI Learning.
- Bhasin Niti; Financial Institutions & Financial Market in India; New Country publications.
- Sahay I. M.; Financial Institutions and Market: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan)

Note-Latest edition of the text books should be used.

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Syllabus as per NEP-2020

Class : M. Com. In Accounts & Law

Semester - IX

Status of Course:
Compulsory

Course Number:
C020904T

Course Credit 5
No. Lectures : 75

Course title : Insurance Management

UNIT 1	Risk and Insurance- Risk; Peril; Hazard; Classification of Risk; Sources of Risk; Methods of Handling Risk; Importance of Risk Management; Risk Insurance Management Process; Principles of Risk Insurance Management; Concept and Definition of Insurance; Evolution of Insurance; Characteristics of Insurance Contract; Functions of Insurance; Importance of Insurance- Users and Society - Essential Elements of Insurance Contract; Principles of Insurance Contract; Concept and Scope of Insurance Management; Insurance Documents - Surveyor and Loss Assessor; Nomination-Endorsement-Assignment.	15
UNIT 2	Life Insurance- Life Insurance-Meaning; Significance of Life Insurance; Classification of Life Insurance Companies, Advantages of Life Insurance;	12
UNIT 3	Premium, Paid Up and Surrender Value: Premium Concept; Types of Premium; Factors Considered for Premium Calculation; Premium Calculation- Illustration - Paid up and Surrender Value: Steps in Calculation of Paid Up and Surrender Value Calculation; Bonus and Loans. Claim Management- Procedure for Life Insurance Claim Settlement- Maturity Survival and Death Claim.	15
UNIT 4	General Insurance- Meaning; Classification of General Insurance- Fire Insurance Marine Insurance, Motor Insurance- Health Insurance-Property Insurance-Liability Insurance; Rural and Micro Insurance.	15
UNIT 5	Actuary – Underwriting and Trends in Life Insurance Sector: Actuary Qualification of Actuary; Role and Duties of an Actuary. Underwriting – Underwriter; Underwriting Process; Factors and Document of Underwriting. Insurance Marketing Channels- Trends and Innovations in Insurance Sector.	18

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Suggested Readings:

1. Mishra M.N & Mishra S.B: Insurance Principles and Practice, S. Chand
2. Sharma R.: Insurance, Laxmi Narain Agarwal
3. Marshall Wilson Reavis Iii: Insurance: Concepts and Coverage
4. Jake Thompson: Money. Wealth. Life Insurance.: How the Wealthy Use Life Insurance As a Tax-free Personal Bank to Supercharge Their Savings
5. Insurance- Principles & Practices - C. Gopalkrishna.
6. Life Insurance in India - G.R. Desai.
7. Theory & Practice of Life Insurance – Mitra.
8. Risk Management and Insurance- Vaughan and Vaughan
9. Life and Health Insurance- Black, JR Kenneth & Harold Skipper, Pearson
10. Dr. P.K. Gupta: Insurance And Risk Management; Himalaya Publishing House, New Delhi. (Hindi And English)
11. Loomba Jatinder; Risk Management and Insurance Planning; PHI Learning.
12. Karthikeyan M. E.; Principles and Practice of Insurance; Sahitya Bhawan Publications.
13. Rejda George E; Principles of Risk Management and Insurance; Pearson Publication.
14. Kotler Michael; Life Insurance and Risk Management; Springer Publication.
15. Arunajatesan S. & Viswanathan T.R.; Risk Management-Insurance; Laxmi Publications.
16. Bisnoi R. K. Insurance Management SBPD Publication House, Agra (Sanjay Sahitya Bhawan)

Note- Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law

SEMESTER – IX

Status of Course:
Elective

Course Number:
C020905T ✓

Course Credit: 5

No. of Lectures: 75

Course Title: **ADVANCED COSTING**

Unit	Contents	No. of Lectures
I	Introduction: Meaning, Objectives and Methods of Cost Accounting, Costing and Cost Accounting, Relationship with Financial Accounting and Management Accounting, Cost Centre, Classification of Cost, Overhead Cost, Indirect Expenses Vs Overheads.	12
II	Cost Control and Cost Reduction: Meaning and Importance of Cost Control and Cost Reduction; Cost Control Vs. Cost Reduction; Cost Control and Cost Reduction Process; Techniques of Cost Control and Cost Reduction; Areas of Application of Cost Reduction Programme; Benefits and Risks Associated with Cost Reduction; Cost Accountants' Role in Cost Control and Cost Reduction.	13
III	Standard Costing and Variance Analysis: Concept of Standard Costing; Setting of Standards; Analysis of Material Variances, Labour Variances and Overhead Variances.	20
IV	Activity Based Costing (ABC): Meaning and	15

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	Definition of ABC; Comparison of ABC with Conventional Costing System; Merits and Demerits of ABC; Stages in ABC; ABC System Installation and Operation; ABC as a Decision Making Tool.	
V	Recent Developments in Cost Accounting: Target Costing; Life Cycle Costing; Total Quality Management; Just-in-Time Approach; Value Chain Analysis; Kaizen Costing; Six Sigma; Pareto Analysis.	15

Suggested Books and Readings:

- Singhal S.C. & Porwal Ranjan: Advanced Cost Accounting; Jawahar Publications, Agra.
- Agarwal M. L. & Gupta K. L.; Advanced Cost Accounting; Sahitya Bhawan Publication.
- Mitra J.K.; Advanced Cost Accounting; New Age International (P) Ltd.
- Mehta B.K.; Advanced Cost Accounting; SBPD Publications.
- Gowda J.M.; Advanced Cost Accounting and Cost Management; Himalaya Publishing House.
- Kumar Audhesh; Methods and Application of Cost Accounting; New Royal Book Company.
- Nigam B.M.L.; Advanced Cost Accounting;
- Bhar B.K.; Cost Accounting; Academic (India) Publishers.
- Jagtap Subhash; Practice in Advance Costing and Management Accountancy;

Note-Latest edition of the text books should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law

SEMESTER – IX

Status of Course:
Elective

Course Number:
C020906T ✓

Course Credit: 5

No. of Lectures: 75

Course Title: BUSINESS ETHICS ✓

Unit	Contents	No. of Lectures
I	Introduction to Business Ethics: An Understanding of Ethics- Meaning of Ethics & Definition of Business Ethics, Ethics vs. Morality, Ethics and Business, Types and Sources of Business Ethics, Ethics in Context of Globalization and Sustainability.	15
II	Values, Norms, Beliefs and Standards: Ethics Code, Managing ethics, Ethical Activities, Ethical Dilemmas, Whistle Blowing.	15
III	Ethics at Workplace: Meaning, Importance, Role of Individual Morals and Standards in Defining Workplace Ethics. Factor Influencing the behavior, Issues Involved in HRD, Working with Opposite Gender. Ethical Issues of Individual in Workplace, Guidelines for Managing Ethics at the Workplace.	15
IV	Ethical Practices in Functional Areas of Business:	15

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	Ethical Issues in Marketing & Advertising, Finance and Accounting– Tax Evasion, Preparation & Transparency in Financial Statements. Ethical Issues in HR– Compensation Programmes, Workplace Harassment of Employees.	
V	<p>Regulatory Framework for Unfair Trade Practices: Salient Features and Provisions Restraining Unfair Trade practices.</p> <p>Social Responsibility of Business: The Concept of Social Responsibility, Global Scenario, The Requirements and Guidelines Regarding Disclosures of Social Responsibility Performance in Indian Corporate Sector.</p>	15

Suggested Books and Readings:

- Roy C.K. & Roy P.K.; Business Ethics; Vikas Publishing House.
- Gupta A.D.; Business Ethics-Texts and Cases from the Indian Perspective; Springer India.
- Rani Geeta & Mishra R.K.; Corporate Governance Theory & Practice- Excel Books.
- Khanka S.S. Business Ethics & Corporate Governance; Principles and Practice; S. Chand & Company Limited
- Chakraborty S.K.; Management by Values; Oxford University Press
- Marianne M. Fennings; Cases in Business Ethics; Cengage Learning.
- Bajaj P.S. & Agarwal Raj; Business Ethics– An Indian Perspective; Biztantra.
- Agrawal Saurabh: Business Ethics: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan)

Note-Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER – X

Status of Course:
Compulsory

Course Number:
C021001T ✓

Course Credit: 5

No. of Lectures: 75

Course Title: CORPORATE FINANCIAL ACCOUNTING ✓

Unit	Contents	No. of Lectures
I	Shares & Debentures: Accounting for Shares & Debentures – Issue, Forfeiture, Re-Issue, Redemption, Buy-Back of Shares, Accounting for Bonus Share. Underwriting of Shares and Securities.	15
II	Financial Statements Analysis: Preparation of Financial Statements; Meaning, Objectives, Tools and Types. Common Size Statement, Comparative Financial Statement, Profit Prior to Incorporation, Computation of Managerial Remuneration.	15
III	Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation of Deficiency Account; Preparation of Liquidator's Final Statement of Account.	15
IV	Accounts of Holding Companies: Concept of Holding and Subsidiary Company, Needs for Consolidation, Minority Interest; Cost of Control; Pre-Acquisition & Post Acquisition, Elimination of Unrealized Profit. AS-21 and Preparation of Consolidated Financial Statements.	16
V	Valuation of Shares and Goodwill: Valuation of Shares- Intrinsic Value Method, Yield Method and Fair Value Method, Valuation of Goodwill- Average Profit Method, Super Profit Method, Capitalisation Method, Annuity Method.	14

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Suggested Books and Readings:

- Warren S. Carl; Corporate Financial Accounting; Cengage Publication
- Hanif M & Mukherjee A; Corporate Accounting; Tata Mc Graw Hill
- Goyal Bhushan; Corporate Accounting; Taxmann
- Shukla S.M. & Gupta K.L.; Corporate Financial Accounting; Sahitya Bhawan Publication.
- Gupta P.C. & Gupta V.K.; Corporate Financial Accounting; Jawahar Publication.
- Kumar Audhesh; Financial Accounting; K.G. Publications.
- Goyal V.K.; Financial Accounting; PHI Learning.
- Ahmed Naseem; Corporate Accounting; Atlantic
- Tulsian P.C.; Financial Accounting; Pearson Education India.
- Karim A., Khanuja S.S. & Gupta Piyush; Corporate Financial Accounting; SBPD Publications House.

Note-Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER –X

Status of Course:
Elective

Course Number:
C021002T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: FINANCIAL MANAGEMENT ✓

Unit	Contents	No. of Lectures
I	Introduction: Definition, Nature and Scope of Financial Management; Role and Functions of Finance Manager, Objectives of Financial Management; Profit Maximisation vs. Wealth Maximisation; Time Value of Money.	12
II	Financing Decisions: Cost of Capital; WACC; Leverages; Sources of long-Term Finance; Over-Capitalisation; Under-Capitalisation; Indifference Point; Optimum Capital Structure; Capital Structure Theories.	15
III	Investment Decisions: Analysis of Capital Budgeting Decisions, Application of Discounted and Non-discounted Techniques in Capital Budgeting, Capital Rationing, Risk Analysis in Capital Budgeting.	18
IV	Dividend Decisions: Dividend Theories, Irrelevance of Dividend, MM Hypothesis, Relevance of Dividend and Walter's Model, Dividend Policy Determinants, Share Repurchase or Buyback, Issue of Bonus Share and its Implications.	15
V	Working Capital Management: Principles of Working Capital Management, Accounts Receivable Management, Inventory Management and Cash Management, Factors Influencing Working Capital	15

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Suggested Books and Readings:

- Pandey I.M., Financial Management; Vikas Publishing House.
- Gupta S. P.; Advanced Financial Management; Sahitya Bhawan Publications.
- Van Horn J.C.; Financial Management and Policy; Prentice Hall.
- Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill.
- Weston J.F., Chung K.S.& Hoag S.E.; Mergers, Restructuring & Corporate Control; Prentice Hall
- Shiva R.S.; Corporate Growth through Mergers & Acquisitions; Response Books.
- Kumar Audhesh; Business Finance; New Royal Book Company.
- Khandwalla P.N.; Innovative Corporate Turnarounds; Sage Publication
- Mehrotra, Chaturvedi, Agrawal: Financial Management: Jawahar Publication, Agra
- Kulshreshtha R. S.: Financial Management: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan)

Note-Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law

SEMESTER -X

Status of Course:
Elective

Course Number:
C021003T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT ✓

Unit	Contents	No. of Lectures
I	Introduction: Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions; Investment Process; Various Attributes of Investment; Investment Environment -Instruments, Markets, Regulations etc.	12
II	Fundamental Security Analysis: Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares.	14
III	Technical Security Analysis: Meaning and Significance of Technical Analysis; Technical Analysis Vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Dow Jones Theory, Random Walk Theory; Various Forms of Efficient Market Hypothesis.	20
IV	Risk Analysis: Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks- Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc; Systematic Vs. Unsystematic Risks; Measurement of Risk.	17

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V	Portfolio Management: Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions.	12
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Suggested Books and Readings:

- Bhalla V.K.; Security analysis and Portfolio Management; S Chand & Company Limited.
- Aadhani V.K.; Security analysis and Portfolio Management; Himalaya Publication House.
- Barua S.K. & V. Raghunathan; Portfolio Management; Tata McGraw Hill
- Pandain P.; Security and Portfolio Management; Vikas Publishing House.
- Fisher & Jorden; Security & Portfolio Management; Pearson Education.

Note-Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER –X

Status of Course:
Elective

Course Number:
C021004T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: HUMAN RESOURCE MANAGEMENT

Unit	Contents	No. of Lectures
I	HRM: Concept, Meaning, Nature, Evolution, Scope, Objectives, Importance, Functions and Role of HRM, Human Resource Planning: Definition, Nature, Features, Need, Importance, Objectives, Steps in HRP; HRP Process; Requisites for Successful HRP; Factors Affecting HRP; Obstacles in HRP.	13
II	Job Analysis, Recruitment and Selection: Job Analysis and Job Design: Job Analysis; Job Description; Job Specification; Job Design; Job Simplification; Job Rotation; Job enlargement; Job enrichment. Recruitment: Meaning and Definition, Need and Objectives for Recruitment; Factor Affecting Recruitment; Constraints of Recruitment; Process of Recruitment; Recruitment Policy; Elements of a Good Recruitment Policy; Sources of Recruitment; Methods of Recruitment. Selection: Definition; Selection Procedure; Placement; Induction.	15
III	Training, Development and Appraisal: Training: Objectives, Need and Importance of Employee Training; Methods of Training. Career Planning and Development: Concept,	15

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	<p>Features, Need and Objectives of Career Planning; Career Planning Process; Career Development; Career Development Methods;</p> <p>Performance Appraisal: Concept, Need, Importance and Objectives of Performance Appraisal; Performance Appraisal Process; Methods of Performance Appraisal; Factors Affecting Performance Appraisal; Benefits of Performance Appraisal; Problems of Performance Appraisal; Potential Appraisal.</p>	
IV	<p>Wage and Salary Administration: Principles of Wage and Salary Administration; Factors Affecting Wage Rates; Methods of Wage Payments; Theories of Wages.</p> <p>Compensation and Incentives: Objectives of Compensation Planning; Factors Affecting Compensation Planning; Modes of Compensation; Incentives; Kinds of Incentives;</p> <p>Employee Grievance: Causes of Grievances, Need for a Grievance Procedure; Steps in Handling Grievance, Types of Grievances; Directive Principles of Handling Grievances.</p>	16
V	<p>Discipline: Meaning and Types of Discipline; Causes of indiscipline, Essentials of a Good Disciplinary System; Procedure of Disciplinary Action; Disciplinary Actions; Punishment; Guidelines of a Disciplinary Action; Collective Bargaining; Promotion; Demotion; Transfer; Separation, Resignation, Dismissal or Discharge; Suspension; Superannuation, Lay-off, Retrenchment.</p>	16
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Subba Rao; Human Resource Management; Himalaya Publication • Sankalp Gaurav; Human Resource Management; Sahitya Bhawan Publications. 		

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- Sharma Anuradha & Khandekar Aradhana; Strategic HRM Indian Perspective; Lulu Publication.
- Rao V.S.P; Human Resource Management; Taxmann's Publication
- Munjal Sapna & Rathore Hema; Human Resource Management; Vayu Education of India.
- Agrawal R. C.: Human Resources Management: SBPD Publishing House, Agra (Sanjay Sahitya Bhawan)

Note-Latest edition of the text books should be used.

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER -X

Status of Course:
Elective

Course Number:
C021005T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: INTERNATIONAL ACCOUNTING

Unit	Contents	No. of Lectures
I	Introduction: Definition, Scope & Concept of International Accounting; Internationalization of Accounting Profession; International Accounting Standards Committee- A Review of its Major Standards, USGAAP.	15
II	Accounting for Multi-Nationals- I: Accounting for Currency Translation; Foreign Exchange and Procedural Issues.	15
III	Accounting for Multi-Nationals- II: Transfer Pricing in International Business- Methods and Problems	15
IV	Consolidation of Accounts: Consolidation of the Accounts of Subsidiaries and Affiliates (Joint Ventures)	15
V	Financial Reporting Standards: Financial Reporting and Accounting Standards Setting Procedure in India, Accounting Standards, Overview of IFRSs 1- "First-time Adoption" IFRS 2- "Share-based Payment"; Ind AS 32- "Financial Instruments: Disclosure", Overview of GRI- "Global Reporting Initiative".	15

Suggested Books and Readings:

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- Choi Fds & Mueller Gg: An Introduction to Multi-National Accounting
- Business International, Solving Accounting Problems for Worldwide Operations
 - Financial Accounting Standards Board: Accounting for Foreign Currency Translation
 - Thomas G Evans, Martin E, Taylor & Oscar Holzmann: International Accounting and Reporting
 - Jh Arpan & Lh Redebaugh: International Accounting and Multinational Entreprises.
 - Arne Kinserdal: Financial Accounting- An International Perspective.
 - Coopers & Lybrand: International Accounting Summaries.
 - Frederick Ds Choi: Handbook of International Accounting.

Note-Latest edition of the text books should be used.

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Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER -X

Status of Course:
Elective

Course Number:
C021006T ✓

Course Credit: 5
No. of Lectures: 75

Course Title: E-BUSINESS ✓

Unit	Contents	No. of Lectures
I	Introduction: E-Business- Overview and Development of E-business, Advantages and Disadvantages, Reasons for Going Online, Limitations, Models & Types. E-Business Categories – E-Accounting, E-Banking, E-Engineering, E-Learning, E-Marketing, E-Supply, E-Trading. Role of Merchandising	15
II	Business Development Strategies: Designing, Developing & Deployment of the System – Identification & Development of Business Plan. Web-Server – Concept, Meanings of Server, Server Architecture, Softwares for Web-Servers; E-Mail Technologies – Benefits, Drawbacks, Spam-its Solution;	16
III	Logistics: Logistics & Support Activities – Purchasing- Direct Vs Indirect, Logistics, Support, E-Government, Network Models; EDI- Emergence, Operations, Value added Network, EDI Payments; Electronic Market Places & Portals; Virtual Communities	14
IV	Revenue System: E-Business Revenues Models;	15

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	<p>Strategic Issues- Channel Conflict, Cannibalization, Strategic Alliances. Payment Cards – Advantages & Disadvantages; Electronic Cash; Micropayments; Holding Electronic Cash – Online & Offline, Advantages, Disadvantages.</p> <p>Electronic Cash System – Electronic Wallets- Stored Value Cards, Magnetic Cards, Smart Cards, Mobile Banking, Phishing & Identity Theft.</p>	
V	<p>Emerging Issues: Emerging Issues – BPR, E-Governance, Digital Commerce, M-Commerce: Identifying benefits & Objectives; Linking Objectives to Business Strategies; Funding Online Start-ups, Outsourcing. Review of Cases – AMAZON, FLIPKART, MYNTRA.</p>	15
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Schneider Gary P.; E-Business; Cengage Learning • Dave Chaffey; Learning E-Business and E-commerce Management; Prentice Hall • Geoffrey Sampson; Electronic Business; BCS Learning & Development Limited. • Joseph P.T.; E-commerce- An Indian Perspective; PHI Learning <p>Note-Latest edition of the text books should be used.</p>		

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Dr. Bhim Rao Ambedkar University Agra
Syllabus as per NEP-2020

Class: M. Com. In Accounts and Law
SEMESTER -X ✓

Status of Course:
Elective

Course Number:
C021007T

Course Credit: 5
No. of Lectures: 75

Course Title: OPERATIONAL RESEARCH ✓

Unit	Contents	No. of Lectures
I	Introduction: Historical Background; Meaning Definition; Nature; Characteristics and Methodology of Operations Research; Purpose and Significance of Operations Research; Models of Operations Research; Techniques of Operations Research; Advantages and Disadvantages.	15
II	Linear Programming Theory: Concepts and Meaning of Linear Programming; Assumptions and Important Terminology; Practical Applications of Linear Programming; Limitations of Linear Programming.	12
III	Linear Programming Problems: Formulation of Linear Programming Problem; Solution of Linear Programming Problem with Two Variables Using Graphical Method; Solution of Linear Programming Problem Using Simplex Method in Case of Maximization and Minimization; Duality in Linear Programming Problem. Transportation and Assignment Problems.	20
IV	Critical Path Analysis: Concept, Meaning and Advantages of Critical Path Analysis; Fundamentals of a Critical Path Analysis (CPA) Network- Activity &	15

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	Events; Graphical Representation of Events and Activities; Logical Sequencing and Connection of Activities; Errors in Logical Sequencing; Numbering of Events; Preparation of Network Diagram; Critical Path Analysis; Calculation of Floats.	
V	Programme Evaluation and Review Technique (PERT): Time Estimates; Estimate of Probability; Expected time; Project Duration; Updating the Network; Project Crashing; Resource Smoothing; Time Scaled Diagram; Resource Levelling; Advantages of PERT; Distinction Between PERT & CPM.	13

Suggested Books and Readings:

- Agarwal S.C. & Mittal Salendra; Operations Research; VK Global Publications.
- Swarup Kanti & Gupta P.K.; Operational Research; Sultan Chand & Sons.
- Pundir S.K.; Operational Research; CBS Publication and Distribution.
- Rajagopal K; Operational Research; PHI Learning.

Note-Latest edition of the text books should be used.

Signature
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