

DAU DAYAL INSTITUTE OF VOCATIONAL EDUCATION
DR. BHIMRAO AMBEDKAR UNIVERSITY, AGRA
(FORMERLY AGRA UNIVERSITY, AGRA)

Sharad Chandra Upadhyaya

Ph.D.

Director
Dau Dayal Institute of Vocational Education
Khandari, Agra-282002, U.P., India



Email: scu_iet@yahoo.co.in
Tel No: 0562-2850587
Mobile No: 09368678089

To,
The Vice Chancellor
Dr. Bhimrao, Ambedkar University,
Agra.

Subject: Academic Committee meeting minutes of DDIVE, Agra.

Respected Sir,

It is to inform you that the meeting of Academic Committee of Dau Dayal Institute of Vocational Education, Khandari campus, Agra was held on 23rd May 2022. The committee proposed and approved the following new courses as per NEP 2020:

1. B.Com
2. M.Com (Accounts and Law, Applied Business Economics, Business Administration)
3. B.Voc. (Marketing Management and Information Technology)

The minutes of meeting, course structure, ordinances, syllabus of the above mentioned courses are enclosed herewith. Kindly direct the academic section to put up these courses in the scheduled Academic Council meeting.

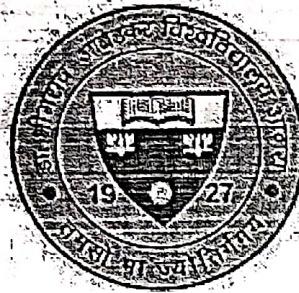
Thanking You with Regards,

Your's Sincerely

(Prof Sharad C. Upadhyaya)
Director-DDIVE

MINUTES
ACADEMIC COMMITTEE

23rd May-2022



Proposal of Courses:

B.Com.

M.Com.

(Accounts and Law, Applied Business Economics, Business Administration)

B.Voc.

(Marketing Management & Information Technology)

Dau Dayal Institute of Vocational Education
DR. BHIMRAO AMBEDKAR UNIVERSITY
AGRA-282 002

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DAU DAYAL INSTITUTE OF VOCATIONAL EDUCATION, AGRA - 282002
COURSE PROPOSAL
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DauDayal Institute of Vocational Education
Dr. Bhimrao Ambedkar University, Khandari Campus, Agra.

A meeting of the Academic Committee of Dau Dayal Institute of Vocational Education, Dr. Bhimrao Ambedkar University, Khandari Campus, Agra was held on 23 May, 2022 in the Institute. The following members were present:

- | | |
|--|-----------------|
| 1. Prof. V. K. Gangal, DEI, Agra. | External Expert |
| 2. Dr. P. N. Asthana, Retd, St. Johns College, Agra. | External Expert |
| 3. Dr. Sanjeev Sharma, St. Johns College, Agra. | Internal Expert |
| 4. Prof. Brajesh Rawat, SPCJI, Khandari. | Special Invitee |
| 5. Dr. Rachita Sharma, St. Johns College, Agra. | Special Invitee |
| 6. Dr. K.K. Pachauri, DDIVE, Khandari, Agra. | Member |
| 7. Dr. Praveen Kumar, DDIVE, Khandari, Agra. | Member |
| 8. Dr. Sanjeev Sharma, DDIVE, Khandari, Agra. | Member |
| 9. Dr. Kaushal Rana, DDIVE Khandari, Agra. | Member |
| 10. Prof. S.B. Sharma, DDIVE, Khandari, Agra. | Member |

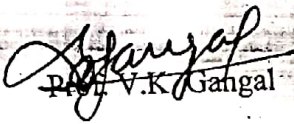
Director/Convener – Prof. Sharad C. Upadhyaya, Director, DDIVE, Khandari Agra

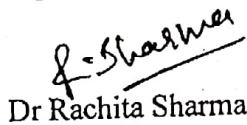
The committee resolved unanimously that:

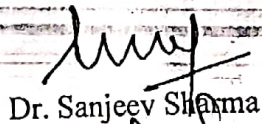
1. The minutes of the academic committee of Dau Dayal Institute of Vocational Education held on 23rd and 24th June 2020 have been confirmed.
2. The ordinances, course structure and syllabus for B.Com. course as already accepted by the University under NEP-2020 have been discussed & approved with minor modifications. This course will be run in the Faculty of Commerce. (Appendix I)
3. The ordinances, course structure and syllabus for M.Com. course have been discussed & approved as per Government order No. 401/70-3-2022 dated 9 Feb 2022. This course will be run in the Faculty of Commerce. (Appendix II)
4. The members of the Academic Committee were informed by the convener that the Faculty of Vocational Studies has been created by the State Government in NEP-2020 via letter no. 1267/70-3-2021-16 (26)/2011 dated 15 June 2021. The committee discussed and unanimously resolved that as per the Government order a new faculty namely Faculty of Vocational Studies must be created and adopted in the first statues of Dr. B. R. Ambedkar University, Agra and the UP state universities Act 1973. For this the proposal may be sent for the approval from competent bodies of the University. (Appendix III)

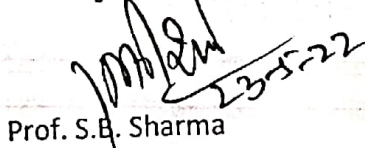
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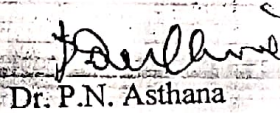
5. The ordinances, course structure and syllabus for B.Voc.(Marketing Management & Information Technology) course have been discussed and approved as per the guidelines of National Education Policy 2020. This course will be run under the newly created Faculty of Vocational Studies as per NEP-2020. (Appendix-IV)
6. The committee proposes that institute has its own insignia and website. The committee discussed and proposes the insignia for the Institute given in Appendix-V. The committee also discussed and proposes institute's own website and linked to main website of the University. (Appendix-VI)
7. In view of the courses proposed above to run effectively, the committee advised the tuition fees, examination fees, other fees etc, intake, infrastructure & faculty/staff requirement under SFS/regular scheme has been discussed & approved which may vary/change as per policy of the University subject to the approval of FC/EC. (Annexure VIII)

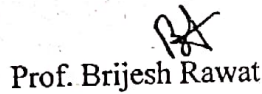

Dr. V.K. Gangal


Dr Rachita Sharma

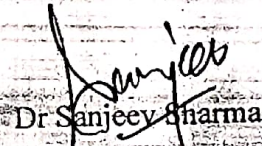

Dr. Sanjeev Sharma

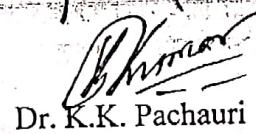

Prof. S.B. Sharma
23-5-22


Dr. P.N. Asthana

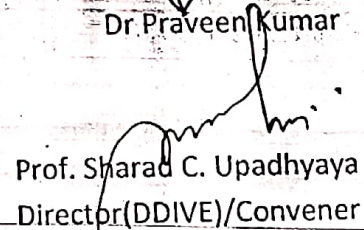

Prof. Brijesh Rawat


Dr. Kaushal Rana


Dr Sanjeev Sharma


Dr. K.K. Pachauri


Dr. Praveen Kumar


Prof. Sharad C. Upadhyaya
Director(DDIVE)/Convener

DR.BHIMRAO AMBEDKAR UNIVERSITY

AGRA (UTTAR PRADESH)



SYLLABUS

EXAMINATION PATTERN

RULES & REGULATION

For

MASTER OF COMMERCE (M.COM)

(ACCOUNTS & LAW)

as per

NATIONAL EDUCATIONAL POLICY-2020

Course Offered

MASTER OF COMMERCE (M.COM)

POST GRADUATE PROGRAM

Eligibility for Admission in M.Com. in Accounts & Law

First Semester:

- The minimum qualification for admission in M.Com shall be three years Bachelor's degree in commerce including B.Com. Vocational (Three years) with at least 40% marks in aggregate or CGPA 4.0.
- The admission process shall be based on academic merit, written test and interview, as per decision of the university.

Attendance:

University rules regarding attendance will be adhered.

Assessment Pattern:

1. Each core or elective course in each semester shall be of 100 marks. Out of these marks, 25 marks (Internals) in each course shall be awarded on the basis of at least two periodical tests to be conducted by the teacher concerned during the semester At end of each semester there shall be a term examination of each course and the same shall carry 75 marks. The Research Project shall be of 100 marks at the end of each semester. The marks shall be awarded jointly by the internal and external examiners on the basis of research report, viva-voce and records.
2. (a) Internal & External examination and evaluation will be conducted according to norms and schedule laid down by NEP/University/Institute.
(b) A student must get 40% marks or 4.0 CGPA in each theory paper in internal and external exam separately. To pass the course the candidate must score 50% marks or 5.0 CGPA in aggregate.

Continuous or Internal or Mid Term Assessment:

Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)



Subject Prerequisites ::

To study this subject a student had the subject(s) commerce stream in UG.

:: Programme Outcomes (POs) ::

- To make students more proficient in areas like Costing, Taxation, G.S.T., and Accountancy.
- To learn the practical aspects of above subjects through project work, viva practical written exams.
- To prepare students for further out- country professional courses.
- To develop job skills among students and make them confident to face interviews.

:: Programme Specific Outcomes (POs)::

M.Com.(Accounts & Law) after completion of course can choose to work in job profile option available to them depending on their caliber and interest area such as Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee and so on to explore.



Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 101	Course Credit: 5
RESEARCH METHODS		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> • Explain the concept of Research in business. • Grasp why nations are engaged in research and why their economic growth has accelerated. • Understanding the procedure and process of research business. 		
Pedagogy: <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Introduction to Research Introduction– Meaning & concept of research approach to Research: Inductive and deductive approach. Types of Research, significance of Research in business and management. Review of literature- Meaning, Importance and approaches. Ethical issue in research and Plagiarism.	15
II	Research Problem & Research Design Meaning and Process of formulation of the research problem. Research Design- Meaning and Need for Research Design, Features of Good Research	17

	Design, Types of Research Design: Exploratory/Formulative, Descriptive/Diagnostic. Formulation of Hypothesis- Meaning, types of hypothesis and features of good research hypothesis.	
III	<p>Data Collection & Sampling</p> <p>Types & Sources of Data: Primary & Secondary. Methods of 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, Judgement.</p>	18
IV	<p>Research Reporting and Modern Practices in Research</p> <p>Research Report writing: Importance, essentials, structure/layout, types. Reference and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style), MLA (Modern Language Association), Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Role of Information technology in Research.</p>	15
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Research Methodology: C.R. Kothari. • Research Methodology: Sadhu & Singh • Text of Research Methodology: P.C. Tripathi. • Research Methods in Economics and Business: R. Ferber & Verdoom <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 102	Course Credit: 5
STATISTICAL ANALYSIS		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> The basic objective of this course is to develop a sense of computation amongst the students and this course shall be helpful in developing the knowledge of control tendency, symmetrical & asymmetrical distribution pattern, index number, probability and hypothesis testing etc. 		
Pedagogy:		
<ul style="list-style-type: none"> Classroom discussion on fundamentals of course and other related aspects. Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> Class Assignments (Subjective and Objective) Terminal Class Tests Surprise Quizzes and Viva-voce Attendance Term-End Examination 		
Unit	Contents	No. of Periods
I	Analysis of Variables and Attributes (a) Methods of finding missing data Interpolation and Extrapolation (b) Regression-Regression Equations and Line of the best fit, Properties of Regression Coefficient (c) Association of Attributes Introduction, Classification of data, Methods of Studying of Association, Coefficient of Association, Association of Two Attributes.	15
II	Time Series Analysis (a) Analysis of Time Series-Meaning, Components and Importance of Time Series Analysis (b) Methods of Time Series Analysis.	14

<p style="text-align: center;">III</p>	<p>Probability and Probability Distribution (a) Conditional and Joint Probability, Bay's Theorem - Introduction and Statistical Significance, (b) Distribution for Discrete Random Variable the Binomial Distribution, the Poisson distribution (c) Distribution for Continuous Random Variable- The Normal Distribution.</p>	<p style="text-align: center;">18</p>
<p style="text-align: center;">IV</p>	<p>Sampling and Test of Significance (a) Sampling- Nature, Sample Design, Sample Size, Probability and Non- Probability Sampling (b) Hypothesis: Meaning, Types and Formulation (c) Test of Significance- The Chi Square test, 'Z' test, 't' Test and 'F' test. Statistical Quality Control (a) Introduction (b) Control chart for Variables and Attributes.</p>	<p style="text-align: center;">18</p>
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Bowley, AL: ELEMENTS OF STATISTICS • Croxton, FE & Cowden, DJ: APPLIED GENERAL STATISTICS • Elhance, DN: FUNDAMENTALS OF STATISTICS • Gupta, BN: STATISTICS • Gupta, SP: STATISTICAL METHODS • RP Hooda: ADVANCED STATISTICS • AL Nagar: MATHEMATICAL STATISTICS • STATISTICS FOR MANAGEMENT: G Arulmozhi, S Muthulakshmi; Tata McGraw Hill <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 103	Course Credit: 5
ADVANCED AUDITING		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> This course will enable the students to develop an understanding of the concept of auditing and the various types of auditing used in the corporate world. It will also give an insight into the contemporary topics representing the latest developments in the field of auditing. 		
Pedagogy: <ul style="list-style-type: none"> Classroom discussion on fundamentals of course and other related aspects. Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> Class Assignments (Subjective and Objective) Terminal Class Tests Surprise Quizzes and Viva-voce Attendance Term-End Examination 		
Unit	Contents	No. of Periods
I	Auditing Meaning, need of Auditing and importance of Auditing in changing global business scenario. Global Audit practices- Professional Ethics and code of conduct.	15
II	Audit of Government Companies- Appointment of Auditor, Right & Duties, Present Audit arrangements under different sections applicable. Audit Procedure for- Educational Institute, Co-operative Societies & NGO's, Banking Companies,	15

	Life & General Insurance Companies & Holding Companies.	
III	<p>Cost Audit Meaning, Objective, advantage and outline of cost audit. Management Audit- Meaning, objective, importance, difference between cost audit & management audit. New Areas of Auditing: Inflation Audit, Human Resource Audit, Social Audit, Environment Audit, Energy Audit.</p>	16
IV	<p>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.</p>	19
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Principles of Auditing B.N Tandon • Principles of Auditing TR Sharma • Advanced Accounting Agarwal & Sharma <p>Note- Latest edition of the text books should be used.</p>		

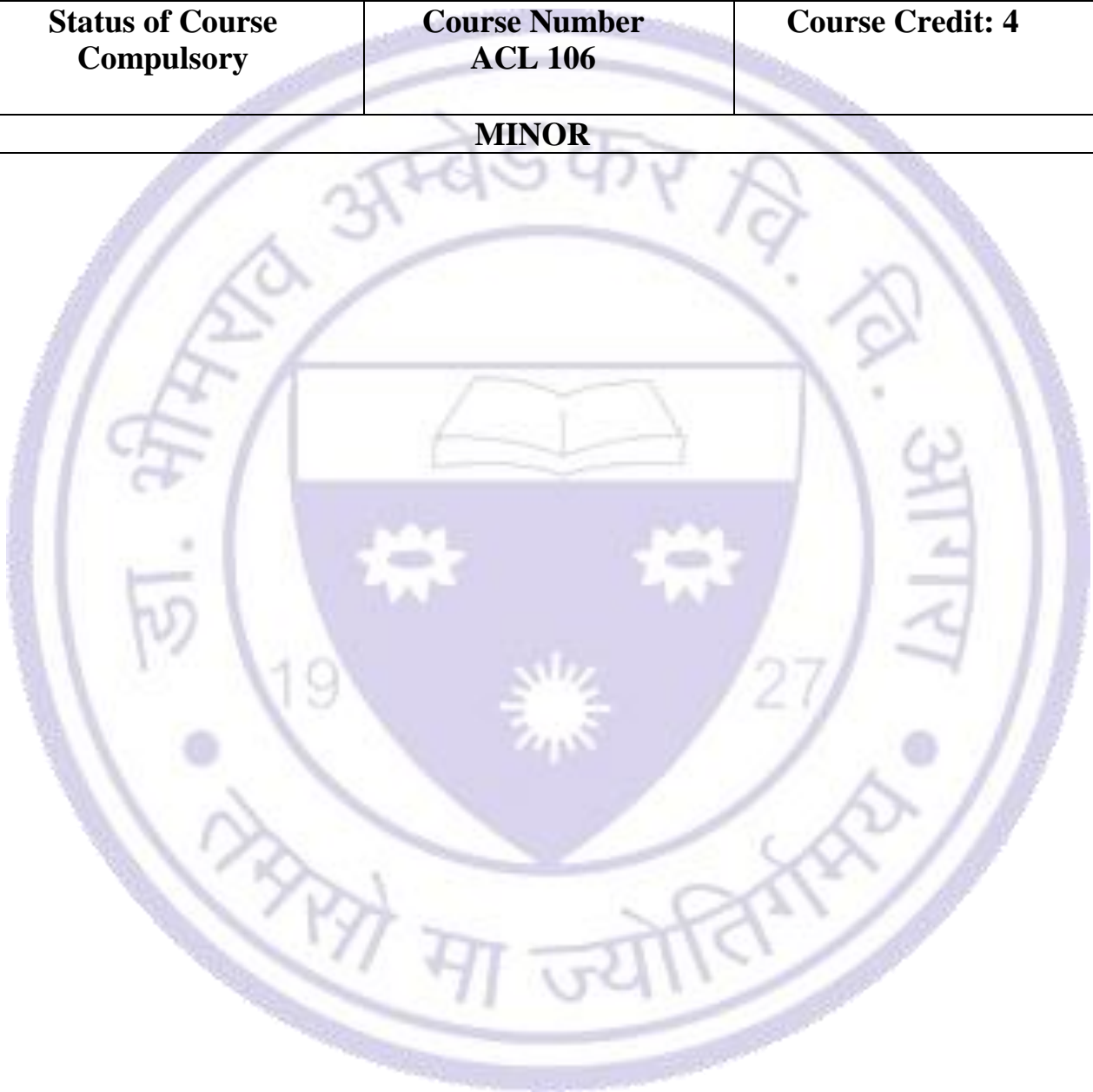
Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 104	Course Credit: 5
ADVANCE COST ACCOUNTING		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> The basic objective of this course is to develop knowledge of cost & its types. A student shall also learn about the various techniques of cost control. 		
Pedagogy: <ul style="list-style-type: none"> Classroom discussion on fundamentals of course and other related aspects. Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> Class Assignments (Subjective and Objective) Terminal Class Tests Surprise Quizzes and Viva-voce Attendance Term-End Examination 		
Unit	Contents	No. of Periods
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.	14
II	Cost Control Accounts and Integrated Accounting System Cost Ledgers, Control Accounts, Features of an Integrated Accounting System, Journal Entries.	14
III	Standard Manufacturing Cost and Cost Variances Definition, Difference between Historical and	18

	Estimated Cost, Budgets and Standards, Types of Standards, Setting of Standards, Review of Standards. Concept and definition of Variance, Computation of Material and Labour Variances	
IV	<p>Responsibility and Activity Based Costing Meaning and Importance of Responsibility Accounting, Fundamental Aspects, Responsibility Centres, Performance Reporting – Activity Based Costing – Meaning and Techniques.</p> <p>Cost Control and New Techniques of Costing Meaning and Techniques of Cost Control, Pre-requisite of Cost Control, Difference between Cost Control and Cost Reduction, Activity Based Costing, Target Costing, Life Cycle Costing</p>	19
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Advanced Cost Accounting and Control(Hindi & English)K.L.Gupta • Advanced Cost Accounting B.L.M.Nigam • Cost Accounting B.K.Bhar <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 105	Course Credit: 4
INDUSTRIAL PROJECT-1		



Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 106	Course Credit: 4
MINOR		



Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 201	Course Credit: 5
MANAGEMENT CONCEPT AND APPLICATION		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • To enable students to have a basic perspective of Management Theories and Practices. • This will form foundation to study other functional areas of management and to provide the students with the conceptual framework and the theories underlying Organizational Behavior. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	<p>Introduction Management : Meaning, concept, Significance, Scope & Process, Principles of Management, Evolution of Management thoughts; Different levels of Management, Managerial Skills, Roles & Functions of managers.</p> <p>International Perspective Of Management: Contemporary issues in management, Total Quality Management (TQM), 5S system as given by Mc</p>	15

	Kinsey.	
II	Planning & Decision Making Planning: Meaning and Importance, Planning Process, Types of Plans, Planning Vs Forecasting. Decision Making: Decision Process & Techniques, Making Effective Decision.	17
III	Organizing & Staffing Meaning of Organization, Types of Organization, Line and Staff Relationship, Delegation – Centralization and Decentralization of Authority, Meaning and concept of Staffing.	18
IV	Directing & Controlling Directing: Elements, Principles and Techniques; Essence of Co-Ordination. Control: Process and Techniques of Control, Management by Objectives (M.B.O).	15
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Essentials of management Harold Koontz & Heinz Weihrich • The Practice of Management Drucker, Peter F. • Principles of Management Teray, George, R & Franklin.Sc. • Management Concepts & Strategies J.S. Chand • Principles & Practices of Management L.M. Prasad. • Management James F.Stoner • Principles of Management George R. Terry & S.G. Franklin, AITBS <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 202	Course Credit: 5
BUSINESS ETHICS		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • To understand the Business Ethics and to provide best practices of business ethics. • To learn the values and implement in their careers to become a good managers. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
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	17
III	Ethics at workplace Meaning, Importance, Role of individual morals and	18

	standards in defining workplace ethics. Factor influencing the behaviour, issues involved in HRD, working with opposite gender. Ethical issues of individual in workplace, Guidelines for managing ethics at the workplace.	
IV	Ethical Practices in Functional Areas of Business 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.	15

Suggested Books and Readings:

- Chakraberthy, S.K., Management by Values.
- Marianne M. Fennings, cases in Business Ethics, Pubby Cengage Learning.
- Prof. (Col.) P.S. Bajaj, Dr. Raj. Agarwal, Business Ethics– An Indian Perspective, Pubby Biztantra.
- Geeta Rani and R. K. Mishra, Corporate Governance theory & practice, Published by Excel Books

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

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 203	Course Credit: 5
CORPORATE TAX PLANNING		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • The basic objective of this course is to equip a student with a sound knowledge of corporate tax planning and management. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Assessment of Corporate Assesses Types of Companies, Residential Status and Incidence of Tax for Companies, Computation of Taxable Income and Tax Liability According to Income Tax Provisions, Book Profits, MAT-Provisions.	15
II	Tax Planning and Financial Management Decisions: Tax Planning through Capital Structure Decision Tax Liability of Dividend Tax Planning via Bonus Shares Employees Remuneration	17
III	Tax Planning and Managerial Decisions:	18

	Own or Lease Make or Buy Decisions Sale of Assets used for Scientific Research Repair, Replacement, Renewal or Renovation Shutdown or Continue Decisions.	
IV	Business Reorganization: Legal aspects of amalgamation as per companies act. Amalgamation, Demerger and slump sale under income tax act-various Provisions, tax concession available in each case.	15

Suggested Books and Readings:

- Simplified Approach to Corporate Tax Planning and Management-Ahuja Girish and Gupta Ravi, Bharat Publication, New Delhi.
- Direct Taxes- Law and Practices- Singhania V.K., Taxmann Publication, New Delhi.
- Direct Taxes- Law and Practices, Ahuja Girish and Gupta Ravi, Bharat Publication, New Delhi.

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 204	Course Credit: 5
STRATEGIC FINANCIAL MANAGEMENT		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • The basic objective of this course is to infuse in the minds of a student the concepts and theories of strategic financial management. • A student will gain knowledge about different strategy. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Financial Goals and Strategy - Shareholder Value Creation (SCV): Market Value Added (MVA) - Market-to-Book Value (M/BV) - Economic Value Added (EVA) - Managerial implications of shareholders, Value creation. Financial Strategy for Capital Structure: Leverage effect and Shareholders' Risk - Capital Structure Planning and policy - Financial Options and Value of the Firm - Dividend Policy and Value of the Firm.	15
II	Investment Strategy - Techniques of Investment Appraisal Under Risk and Uncertainty – Risk	17

	Adjusted Net Present Value - Risk Adjusted Internal Rate of Return-Capital Rationing - decision Tree Approach for Investment Decisions.	
III	Merger Strategy - Theories of Mergers - Horizontal and Conglomerate Mergers - Merger Procedure - Valuation of Firm - Financial Impact of Merger - Merge and Dilution effect on Earnings per Share - Merger and Dilution Effect on Business Control.	18
IV	Takeover Strategy - Types of takeovers - Negotiated Hostile Bids Takeover Procedure - Takeover Defenses Takeover Regulations of SEBI - Distress Restructuring Strategy - Sell offs- Spin Offs – Leveraged Buyouts.	15

Suggested Books and Readings:

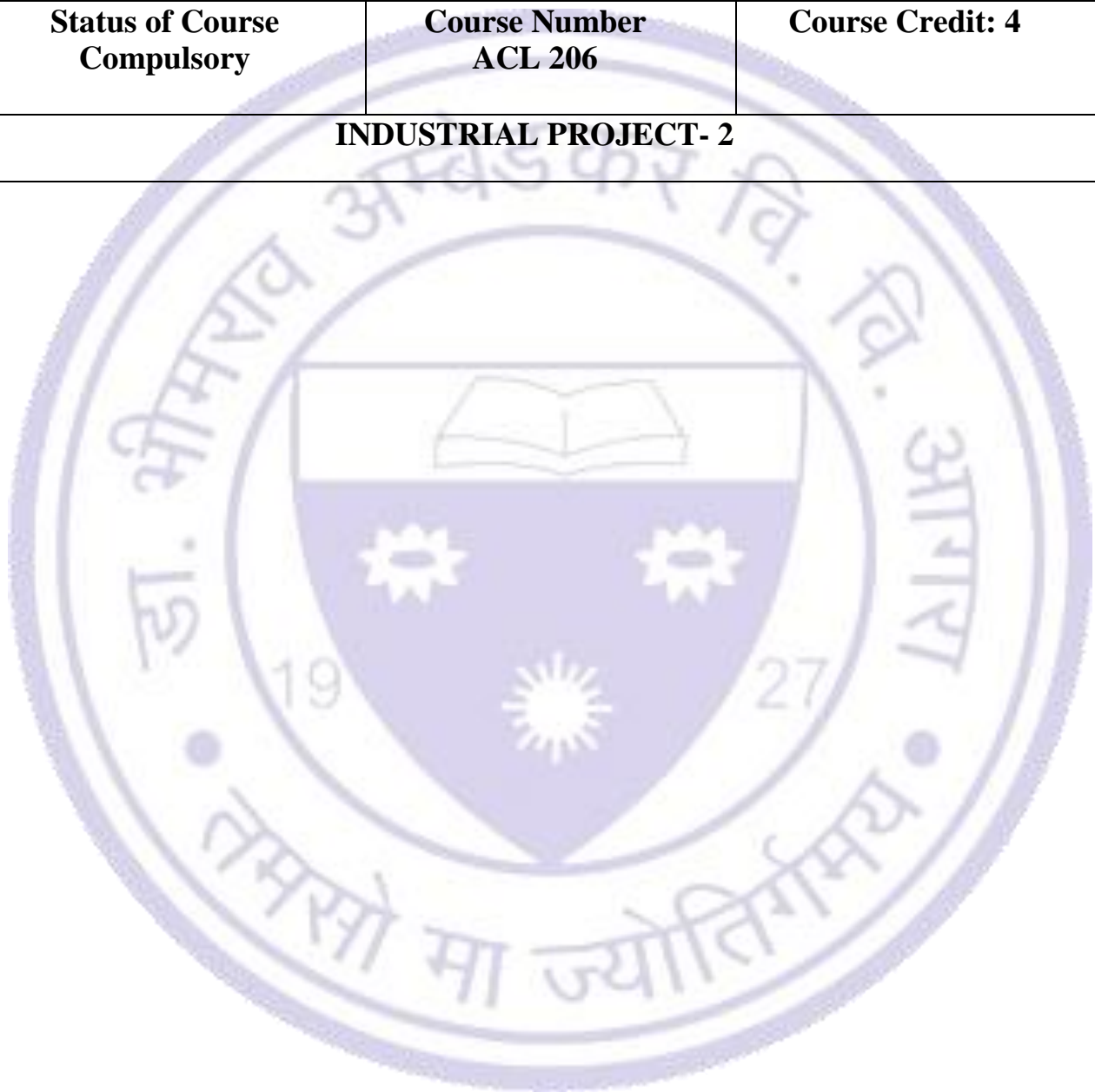
- Coopers & Lybrand, Strategic Financial: Risk Management, Universities Press (India) Ltd.
- Robichek,A, and Myers, S., Optimal Financing Decisions, Prentice Hall Inc.
- James T.Gleason, Risk: The New Management Imperative in Finance, A jaico Book.
- Van Horn JC. Financial Management and Policy, Prentice Hall.
- Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill.
- Weston JF, Chung KS & Hoag SE., Mergers, Restructuring & Corporate Conrol. Prentice Hall
- Pandey IM, Financial Mangement, Vikas.
- Shiva Ramu, S., Corporate Growth through Mergers & Acquisitions, Response Books (A Division of Sage Publications)
- Khandawalla PN, Innovative Corporate Turnarounds, Sage Publication

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

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 205	Course Credit: 5
CORPORATE LEGAL FRAMEWORK		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • The basic objective of this course is to make a student abreast with the legal formalities and hassles of any company. • This course shall be a tool to develop legal acumen and to solve legal problems of an organization as and when need arises. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	The Companies Act, 2013 Definition, Types of Companies; Memorandum of Association; Articles of Association; Prospectus; Share Capital and Membership; Meetings and Resolutions; Company Management; Managerial Remuneration; winding up and Dissolution of Companies.	17
II	The Negotiable Instruments Act, 1981 Definition, Types of Negotiable Instruments; Negotiation, Holder and Holder in Due Course;	12

	Payment in Due Course; Endorsement and Crossing of Cheque, Presentation of Negotiable Instruments.	
III	<p>Legal Environment for Security Markets: SEBI Act, 1992</p> <p>Organization and objectives of SEBI; Powers under Securities Contract-Regulation Act, 1956 Transferred to SEBI; Role of SEBI in Controlling the Security Markets.</p>	14
IV	<p>Restrictive and Unfair Trade Practices, Consumer Protection Act,: MRTP Act, 1969</p> <p>MRTP Act, 1969-Monopolistic Trade Practices; Restrictive Trade Practices, Unfair Trade Practices. The Consumer Protection Act, 1986-Salient-features, Definition of Consumer, Rights of Consumer, Grievance Redressal Machinery.</p> <p>Regulatory Environment for International Business: FEMA Act 1999, WTO</p> <p>Regulatory Framework of WTO, Basic Principles and its charter; WTO-Provisions Relating to Preferential Treatment to Developing Countries; Regional Grouping; Technical Standards; Antidumping Duties and other NTBS; Custom Valuation and Dispute Settlement; TRIP and TRIMS. --Financial Institutions and Market.</p>	22
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Company Law Dr. Avtar Singh • Mercantile law N.D. Kpoor • Company Law N.D. Kpoor <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 206	Course Credit: 4
INDUSTRIAL PROJECT- 2		



Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 301	Course Credit: 5
PROJECT PLANNING & CONTROL		No. of Lectures: 65
<p>Course Objectives:</p> <ul style="list-style-type: none"> • Understanding the concept of planning, monitoring and controlling projects; scope, time and cost • Monitor and control project progress – manage changes and deviations • Establishing project status and calculating forecasts based on the Earned Value technique • Use best practice examples to significantly improve project outcomes. 		
<p>Pedagogy:</p> <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
<p>Evaluation Scheme:</p> <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	<p>Identification of Investment Opportunities Project Ideas; Screening of Ideas, Environment Scanning and Opportunity Analysis; Government Regulatory Framework. Market and Demand Analysis: Information Required for Market and Demand Analysis. Sources of Information-Primary and Secondary; Demand</p>	15

	Forecasting; Materials and Inputs; Production Technology.	
II	Cost of Project and Means of Financing Major Cost Components; Means of Financing; Planning Capital Structure. Various Financing Schemes of Financial Institutions.	17
III	Profitability, Financial Projections and Tax Consideration Cost of Production; Break Even Analysis; Projected Balance Sheet; Profit and Loss Account and Cash Flow Statement; Provisions and Consideration for Computing Taxable Income.	18
IV	Appraisal Criteria and Appraisal Process Methods of Appraisal under Certainty and Risk and Uncertainty; Investment Appraisal in Practices; Process followed by Financial Institutions; Project Appraisal Techniques.	15
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Project planning & Control: Dr. N. K. Jain • Project Planning & Control: Dr. Kundan Singh • Project planning Appraisal & Control: Dr. Sanjeev Bansal, Dr. Ritu Wadhwa • Fundamental of Project management: Heagney Joseph. • Project management, planning & control Technique: Rory Burkey. <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 302	Course Credit: 5
ENTREPRENEURSHIP IN INDIA		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> • To understand the concept of entrepreneurship and skill sets of an entrepreneur. • To examine historical and theoretical perspective of entrepreneurship. • To enable recognition and shaping of various opportunities for new venture. • To develop a credible business plan for real life situations. 		
Pedagogy: <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	The Entrepreneur Entrepreneur – Definition, Concept, Characteristics, Classification, Entrepreneurial Functions, Entrepreneurship- Concept, Entrepreneurship Development – Approches, Various Issues in EDPs, Entrepreneurship Training : Need & Importance, Methods.	15
II	Institutional Arrangement Institutional support in entrepreneurship : Central Government institutions NBARD,SIDO,NSIC, State	17

	Government institution SFC,SSIDC,KVIC, Non-Government Institutions ICSI,LUB Role of Central & State Government in promoting entrepreneurship, Various incentives, subsidies, Role of various agencies in entrepreneurial development – EDII, NIESBUD.	
III	Developing Entrepreneurship Idea Generation – sources & approaches, Project Identification and formulation ,Feasibility analysis., Opportunities Scanning , Choice of Enterprise, Choice of Technology and Selection of location,.Project Report preparation ,	18
IV	Trends in Entrepreneurship Women Entrepreneurship - SWOT ANALYSIS of Women entrepreneurship in India, Rural Entrepreneurship – Need & Importance, Role of Government & NGOs. Social Entrepreneurship – Characteristics, Social Enterprises in India.	15
Suggested Books and Readings:		
<ul style="list-style-type: none"> • Organization and Management of small scale Industries: V. Desai • management of small scale industry: V. Desai • Entrepreneurship and venture management: C.M. Bamuback, J.R. Maneudo • Entrepreneurship Management: C.B. Gupta • Entrepreneurship Management: Holt 		
Note- Latest edition of the text books should be used.		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 303	Course Credit: 5
INDIAN FINANCIAL MARKET		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> • To introduce students to the world of financial services • To enrich student's understanding of the fundamental concepts and working of financial service institutions • To equip students with the knowledge and skills necessary to become employable in the financial service industry. 		
Pedagogy: <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Introduction Indian Financial System- Overview, Concept, Constituents, functions, types and importance; Financial Sector Reforms in India. Functions, RBI: Role and Functions, Recent Monetary & Fiscal Policies of India.	15
II	Financial Institutions Commercial Banks – functions & Objectives; Co-Operative Banks, RRBs, Specialized Institutions- IDBI, ICICI, IFCI, NABARD, SIDBI, State Level	17

	Institution NBFCs: Their Status, Types, Working and Strategy for Commercial Viability, Insurance and Mutual Fund Organization Their Types and Working.	
III	<p>Capital Market</p> <p>Primary Market- IPO; Secondary Market; Financial instruments in the financial market- Equity shares preference shares, debentures/bonds , Mutual Funds. BSE, NSE, OTCEI etc. Listing of shares, SENSEX, Nifty, and Fifty, on line trading dematting of shares, Securities Contract Regulation, SEBI and Its Role.</p>	18
IV	<p>Money Market and Finance of Market</p> <p>(a) Money Market – Structure, functions, Advantages & Drawbacks; its role in the development of the economy. Instruments -MMMFs, TBs, call money market, commercial paper etc. DFHI – Structure, role & functions; Role of financial Institutions in the Money Market; Regulatory framework</p> <p>(b) Government Securities Market; Market for financial guarantees; Industrial Securities Market; Foreign Exchange Market - Meaning, Participants, Structure, Functions.</p>	15
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Financial System: Bharati V, Patnaik • Financial Institution & Markets: L.M.Bhole • The Financial System in India: Subhash Chandra Das <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 304	Course Credit: 5
DISASTER MANAGEMENT		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • The purpose of this course is to provide an understanding of basic concepts of various disasters and its management. In addition, the course will enable them to understand the usage of information system and disaster management. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Introduction to Disaster Meaning, Nature, Importance of Hazard, Risk, Vulnerability and Disaster- Dimensions & Scope of Disaster Management - India's Key Hazards – Vulnerabilities - National disaster management framework - Disaster Management Cycle.	15
II	Types of Disaster Natural Disasters- Meaning and nature of natural disaster; their types and effects. Floods, drought, cyclone, earthquakes, landslides, avalanches, volcanic eruptions, Heat and cold waves, Climatic	17

	<p>change: global warming, Sea level rise, ozone depletion.</p> <p>Man Made Disasters- Nuclear disasters, chemical disasters, biological disasters, building fire, coal fire, forest fire, oil fire, air pollution, water pollution, deforestation and industrial waste water pollution.</p>	
III	<p>Approaches in Disaster Management</p> <p>Pre- disaster stage (preparedness) - Preparing hazard zonation maps, Predictability/ forecasting & warning - Preparing disaster preparedness plan - Land use zoning - Preparedness through Information, education.</p>	18
IV	<p>Emergency Stage - Rescue training for search & operation - Immediate relief - Assessment surveys. Post Disaster stage – Rehabilitation - Social Aspect - Economic Aspect and Environmental Aspect. Remote sensing and GIS for disaster management.</p>	15
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Disaster management: S.R. Sharma. • Geoinformatics for Disaster Management: K. VenuGopalRao. K • Disaster Management: H.K. Gupta <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 305	Course Credit: 5
MANAGEMENT ACCOUNTING & CONTROL		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> • The basic objective of this course is to develop knowledge of cost & its types. • A student shall also learn about the various methods of budgeting and its relevance in any organization. • Overall a student will be able to have acumen on costing, budgeting and Responsibility accounting. 		
Pedagogy: <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Introduction to Management Accounting Meaning, objectives, scope and functions of Management Accounting, Management Accounting and Managerial Decisions Making. Emerging concepts in Management Accounting, Responsibility Accounting: Concepts and approaches, types of Responsibility centres, Measuring Divisional Performance.	15

	Transfer Pricing: Concept & Importance.	
II	<p>Marginal Costing and C-V-P Analysis Concept of Marginal Cost, Product and Period Cost, Marginal Costing, Absorption Costing, Marginal Costing Vs Absorption Costing, Its Importance and uses, Income Statement under Absorption and Marginal Costing, Application of Marginal Costing. Cost Volume-Profit Analysis : Concept of Contribution and P/V Ratio, CVP Analysis, Break-Even Analysis, Margin of Safety, Multi product situations, Application of CPV analysis in decision-Making.</p>	17
III	<p>Budgetary Control Concept of Budget, Budgeting and Budgetary Control, Objectives, advantages and limitations of budgetary control, essentials of effective budgeting, Types of Budgets- Static & Flexible Budget, Cash Budget, Sales Budgeting Production Budget, Materials Budget, Capital Expenditure Budget, Zero Base Budgeting, Master Budget, Cost reduction and value engineering</p>	18
IV	<p>Standard Costing Concept of Standard Costs & standard costing, Advantages & Limitations and standard costing, Standard Cost vs. Budgetary Control. Variance analysis- Material Variance, Labour Variance and Overhead Variance; Applications and Implications.</p>	15
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • Management Accounting S.P.Gupta • Advance Cost Accounting S.P. Jain and Narong • Cost Accounting S.N. Maheshwari • Management Accounting, B.K.Mehta • Management & Cost Accounting, M.N.Arora <p>Note- Latest edition of the text books should be used.</p>		

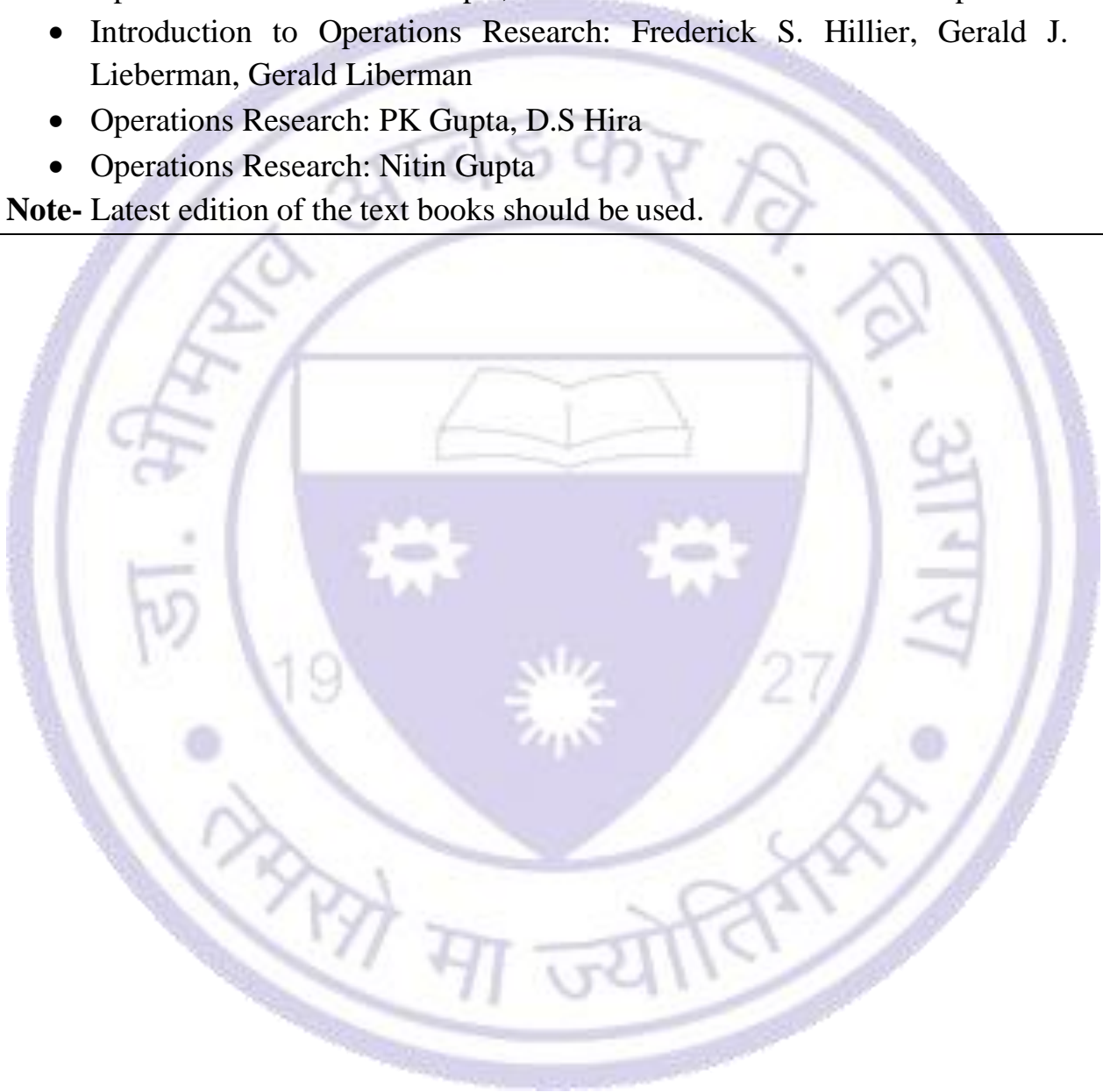
Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 306	Course Credit: 5
OPERATION RESEARCH & QT		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • This module aims to introduce students to use quantitative methods and techniques for effective decisions-making; model formulation and applications that are used in solving business decision problems. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Unit-I: Introduction Meaning, Scope and Advantage of Quantitative Techniques; Techniques and limitation of Quantitative Techniques.	15
II	Linear Program Meaning of LPP. Graphic and Simplex Method– Advantage and limitations; Transportation problems– Introduction, Assumptions, maximization objectives and multiple optional solutions.	17
III	Operation Research– An Introduction Significance of operation research in Managerial Decision Making	18
IV	Inventory Management	15

	Types of inventory, Inventory costs, EOQ model, Determination of optimal, Safety stock.	
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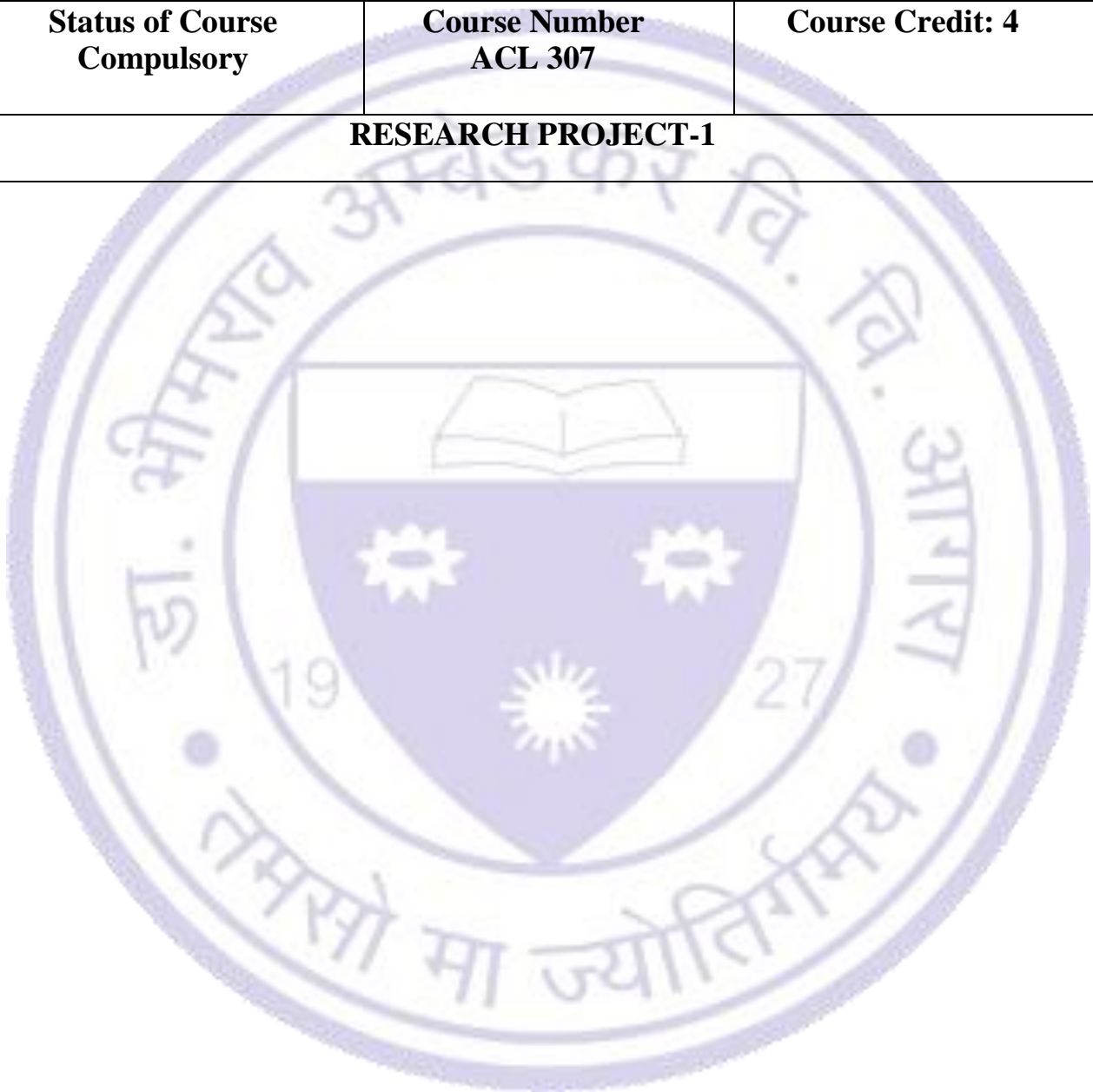
Suggested Books and Readings:

- Introduction to Operations Research: Frederick Hillier
- Operations Research: Concepts, Problems and Solutions: V.K. Kapoor
- Introduction to Operations Research: Frederick S. Hillier, Gerald J. Lieberman, Gerald Liberman
- Operations Research: PK Gupta, D.S Hira
- Operations Research: Nitin Gupta

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



Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 307	Course Credit: 4
RESEARCH PROJECT-1		



Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 401	Course Credit: 5
SECURITY ANALYSIS & PORT FOLIO MANAGEMENT		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> • The basic objective of this course is to provide a student with a sound knowledge of the concept and theories of security analysis and portfolio management. • The student will devote himself whole heartedly for the implementation of these concepts in the best possible manner for the overall growth of the organization. 		
Pedagogy: <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Introduction Security Analysis: Concept and importance. Financial Security: Concept, types, suitability, Investment Decisions: Concept, Types, and Process, Security Market : Meaning , Instruments, Legal framework. Investment risk: Meaning, Type and models.	15
II	Valuation of Securities	15

	Security Valuation: Needs and importance. Valuation of Equity Share, Bonds, Preference shares, Right shares, warrants, Convertible Claims Efficient market theory: Concept and Importance	
III	Investment Analysis Investment analysis : Concept and Importance . Fundamental analysis: Economy Industry Company Analysis. Equity Research : Concept , Methods and Importance. Technical Analysis: Concept, Importance and Tools, DOW Theory, Chartists Method, Charts and trend lines, ELLIOT WAVE Theory.	15
IV	Portfolio Management Portfolio Management: Meaning Concept, Importance, Features, Principals. Portfolio Management Theories: Capital market theory, CAPM Model, Markowitz Model, Modern portfolio Theory. Portfolio analysis, Selection and Management of portfolios, Portfolio Revision. Management of Managed Portfolios Managed portfolios: Meaning, Concept, Importance and Functioning. Present status in Financial Market. Methods of performance Appraisal of investment companies and mutual funds. Mutual Funds; Concept, Objectives, Types and Importance. Problems and prospects of mutual fund market in India.	20

Suggested Books and Readings:

- | | |
|--|-----------------|
| • Security analysis and Portfolio Management | V.K. Bhalla |
| • Security analysis and Portfolio Management | V.K. Aadhani |
| • Portfolio Management | Barua & Verma |
| • Security and Portfolio Management | P. Pandain |
| • Security & Portfolio Management | Fisher & Jorden |

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

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 402	Course Credit: 5
GST THEORY & PRACTICE		No. of Lectures: 65
<p>Course Objectives:</p> <ul style="list-style-type: none"> • To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices. • To give an understanding of the relevant provisions of Goods & Service Tax. • Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions. • Students will learn to define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc. 		
<p>Pedagogy:</p> <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
<p>Evaluation Scheme:</p> <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	<p>Overview of Goods and Service Tax Introduction and Meaning of GST and IGST, Scope of GST, Old Indirect Tax structure vs GST, taxes to subsumed under GST, Dual GST, Benefits of GST, GST council, GST Network (GSTN) and GST regime. Integrated Goods and Service Tax Act, 2017, title and definitions, administration.</p>	15

II	Registration under GST Rules and Procedure of registration, Place of supply, special provisions relating to casual taxable person and non-resident taxable person, Amendment of registration, cancellation of registration, Revocation of cancellation of registration.	17
III	Collection of Tax under Integrated GST Tax Act 2017 Section 5 and Section 6	18
IV	Place of supply of GST and Payment of GST Section 10 and Section 12 related to place of supply. Payment of GST– Introduction, Time of GST payment, How to make payment, Challan generation & CPIN, TDS & TCS	15
Suggested Books and Readings: <ul style="list-style-type: none"> • GST & Customs Law: K.M. Bansal • Goods and Services Tax: Law and Practice: Milind Kumar • Gst & Customs Law: Niti Bhasin Sameer Lama • Gst Manual: CA. G. Sekar • Students' Guide to GST - Goods and Services Tax: S.K. MISHRA Note- Latest edition of the text books should be used.		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 403	Course Credit: 5
INTERNATIONAL ACCOUNTING		No. of Lectures: 65
<p>Course Objectives:</p> <ul style="list-style-type: none"> • The course is aimed to study theoretical and practical aspects of international accounting; to gain understanding about differences in national accounting systems and reasons of such differences • To analyze and evaluate worldwide processes of accounting harmonization and convergence, their influencing factors and their impact on national accounting systems. 		
<p>Pedagogy:</p> <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
<p>Evaluation Scheme:</p> <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	<p>Introduction Definition, Scope & Concept of International Accounting; Internationalization of Accounting Profession; International Accounting Standards Committee– A Review of its major Standards, USGAAP</p>	15
II	<p>Accounting for Multi-Nationals- I Accounting for currency translation; Foreign exchange and procedural issues</p>	15

III	<p>Accounting for Multi-Nationals- II Transfer Pricing in International Business- methods and problems</p>	15
IV	<p>Consolidation of Accounts Consolidation of the accounts of subsidiaries and affiliates (Joint Ventures). 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”.</p>	20
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • 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 <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 404	Course Credit: 5
E-BUSINESS		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • The subject will help the students to develop skills to manage businesses in the digital world. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
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	15

	solution;	
III	<p>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</p>	15
IV	<p>Revenue System E-Business Revenues Models; Strategic Issues- Channel Conflict, Cannibalization, Strategic Alliances Payment Cards – Advantages & Disadvantages; Electronic Cash; Micropayments; Holding Electronic Cash – Online & Offline, advantages, disadvantages. Electronic Cash System – Electronic Wallets- Stored Value Cards, Magnetic Cards, Smart Cards, Mobile Banking Phishing & Identity Theft.</p> <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>	20
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • E-Business; Gary P.Schneider; Cengage • Learning E-Business and E-commerce Management; Dave chaffey • Electronic Business; Geoffrey Sampson • E-commerce- An Indian Perspective; P.T. Joseph <p>Note- Latest edition of the text books should be used.</p>		

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 405	Course Credit: 5
INTERNATIONAL FINANCIAL MANAGEMENT		No. of Lectures: 65
<p>Course Objectives:</p> <ul style="list-style-type: none"> • The objectives of this course are to strengthen the understanding of International Financial Management and the application of various concepts in the real life situation. • A student will be able to understand the pros and cons of International Finance and will become a knowledge wizard in the field of International Financial Management. 		
<p>Pedagogy:</p> <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
<p>Evaluation Scheme:</p> <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	<p>Introduction International Financial Systems and Institution, International Financial Flows. Balance of Payments- Concepts, principles & its various components, Current account deficit & surplus and capital account convertibility, Concept & types of disequilibrium- Causes & Remedies. International Financial Management -</p>	15

<p style="text-align: center;">II</p>	<p>Foreign Exchange Markets Foreign Exchange Market – Structure, Participants, Exchange rate determination – Spot and Forward Exchange rates, Eurocurrency and Domestic Interest Rates, Quotation & Market rules, factors affecting exchange rates, concept of international arbitrage, interest rate parity, purchasing power parity and the interest Fisher effect</p>	<p style="text-align: center;">15</p>
<p style="text-align: center;">III</p>	<p>Risk Management Measuring and managing Exposure: Translation, Transaction and Economic exposure Derivatives Market: Definition, Evolution & Features of Derivatives, Types of Derivatives- Forward, , Futures, Swaps and Options- A study of models and arbitrage methods.</p>	<p style="text-align: center;">18</p>
<p style="text-align: center;">IV</p>	<p>International Financial Market Concept of International Capital and Money Market, International Listing Managing Multinational fund flows, Centralized Vs Decentralized Cash management, Managing International Accounts and inventory, financing foreign Trade. Role of Internet in International Financial management Strategic Decision Making in International Finance Evaluation of Foreign Investment opportunities, Financing in the Short and Long Term, Managing Net Working Capital, International Trade Finance.</p>	<p style="text-align: center;">17</p>
<p>Suggested Books and Readings:</p> <ul style="list-style-type: none"> • International Financial Management Text & Cases: Madhu Vij • International Financial Management: Cheol S. Eun (Author), Bruce G. Resnick (Author) • International Financial Management: Bhalla V.K. • Financial Management : Principles and Applications: Sheridan Titman, 		

Arthur J. Keown, John D. Martin

- Financial Management: I M Pandey

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



Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 406	Course Credit: 5
INSURANCE RISK MANAGEMENT		No. of Lectures: 65
Course Objectives: <ul style="list-style-type: none"> • Evaluate the growth and Development of Insurance Business. • Understand the working and functioning of the Insurance Sector. • Study the inter-relationship between Insurance & Risk Management. • Analyze the Role of Insurance Business Intermediaries. • Obtain an overview of Regulatory Framework of Insurance Sector. 		
Pedagogy: <ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme: <ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Insurance and Risk Risk Management– Process, objectives, risk relation and risk transfer, corporate risk management Insurance– Meaning, Insurable Risk, Types, benefits, Government & Controlling Authorities: IRDA Framework. Essential of Insurance Contract, Principles, Classification of Insurance (Fire, Marine, Auto, Health)	15

	Risk– Meaning of Risk and Uncertainty, loss, perils, hazards, Types of Risks.	
II	Underwriting Philosophy of underwriting, kinds of underwriting, requisites of good underwriting, underwriting of life insurance, underwriting of non-life insurance, Pricing and premium setting.	17
III	Financial Aspects & Claim Management of Insurance Companies Financial objective of an Insurance company, responsibilities of Insurance manager, Claim settlement in general Insurance, general guidelines for settlement of claims, Reinsurance– Hedging, Role of Re-insurers, Techniques of reinsurance, issues and challenges of Indian reinsurance.	18
IV	Insurance Regulations in India Insurance Act 1938– Summary provisions of Insurance Act, 1938, Insurance Regulatory and Development Authority (IRDA)– Introduction, Purpose, Duties, Powers and Functions of IRDA– Operations of IRDA– Insurance policy holders protection under IRDA– Exposure/Prudential norms. Summary Provisions of related Acts– Consumers Protection Act and Transfer of Property Act.	15

Suggested Books and Readings:

- Risk Management and Insurance: Scott Harrington, Gregory Niehaus
- Insurance Law and Practice: Madhu Tyagi, C.L. Tyagi
- India Insurance Guide: Dr.L. P. GUPTA
- The Fundamentals of Insurance: Theories, Principles and Practices: Hargovind Dayal

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

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Elective	Course Number ACL 407	Course Credit: 5
DIRECT TAXATION		No. of Lectures: 65
Course Objectives:		
<ul style="list-style-type: none"> • The basic objective of this course is to equip a student with a sound knowledge of taxation and tax planning. 		
Pedagogy:		
<ul style="list-style-type: none"> • Classroom discussion on fundamentals of course and other related aspects. • Practical Sessions and Group discussion 		
Evaluation Scheme:		
<ul style="list-style-type: none"> • Class Assignments (Subjective and Objective) • Terminal Class Tests • Surprise Quizzes and Viva-voce • Attendance • Term-End Examination 		
Unit	Contents	No. of Periods
I	Nature And Scope Of Tax Planning Basic Concept: Income, Agricultural Income, Person, Assesses, Assessment year, Previous year, Gross Total Income, Total Income, Rate of Tax, Residential Status and Scope of Total Income on The Basis of Residential Status, Exempted Income Under Section – 10.	15
II	Computation Of Income Under Different Heads Salaries, Income From House Property, Profit & Gain of Business or Profession, Capital Gains, Income from other sources.	17
III	Total Income And Tax Computation Income of other persons included in assessee's Total	18

	Income, Aggregation of Income and Set-off and carry forward of losses, Deductions from gross total Income, Rebates and relief's, Computation of Total Income of Individuals and firms	
IV	Tax Planning & Tax Administration Tax avoidance and Tax evasion, Tax planning with corporate dividend policy. Tax Administration with reference to set up new business	15

Suggested Books and Readings:

- Direct Taxes – Dr. H. C. Mehrotra and Dr. S.P. Goyal Sahitya Bhavan, New Delhi
- Direct Taxes law and practices- Bhagavathi Prasad, Vishva Prakashana, New Delhi
- Direct Taxes- Aggarwal P. K. “Tax Planning for Companies” Hind Law Publishers, New Delhi.
- Corporate Tax Planning and management, Lakhotia, Vision Publishers.
- Taxmann’s direct Tax Laws and Practices, Dr. Vinod K. Singhania and Kapil Singania Taxman’s Publication (p) Ltd., New Delhi.

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

Dau Dayal Institute of Vocational Education, DBRAU Agra		
Class: M. Com. in Accounts and Law		
Status of Course Compulsory	Course Number ACL 408	Course Credit: 4
RESEARCH PROJECT-2		

