

COURSE CURRICULUM FRAMEWORK UNDER AUTONOMY

Program: M.Com

Department: Advanced Accountancy

Semester 1			
Course code	Course Title	Credits	
PCSTM101	STRATEGIC MANAGEMENT <ul style="list-style-type: none"> ● Introduction To Strategic Management ● Strategy Formulation, Implementation & Evaluation ● Business Corporate And Global Strategies ● Emerging Strategic Trends 	06	
PCECO102	ECONOMICS FOR BUSINESS DECISION <ul style="list-style-type: none"> ● Basic principles in business economics ● Demand and supply analysis ● Production decisions and cost analysis ● Market structure analysis 	06	
PCCMA103	COST & MANAGEMENT ACCOUNTING <ul style="list-style-type: none"> ● Marginal costing absorption costing and management decision ● Standard costing ● Budgetary control ● Operating costing 	06	
PCBEC104	BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITIES <ul style="list-style-type: none"> ● Introduction to business ethics ● Indian ethical practices and corporate governance ● Introduction to corporate social responsibilities ● Area of csr and csr policies 	06	
Semester 2			
PCRMB201	RESEARCH METHODOLOGY FOR BUSINESS <ul style="list-style-type: none"> ● Introduction to Research ● Research Process ● Data Processing and Statistical Analysis ● Research Reporting and Modern Practices in Research 	06	

PCECO202	<p style="text-align: center;">MACRO ECONOMICS CONCEPTS AND APPLICATIONS</p> <ul style="list-style-type: none"> ● Aggregate Income and its Dimensions ● Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF) ● Economic Policy Implications in the IS-LM framework ● International Aspects of Macroeconomic Policy 	06
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PCCFN203	<p style="text-align: center;">CORPORATE FINANCE</p> <ul style="list-style-type: none"> ● Scope and Objectives of Financial Management ● Time Value of Money <ul style="list-style-type: none"> ● Financial Analysis- Application of Ratio Analysis in Financial Decision making:-Management Analysis ● Financial Decisions 	06
PCECM204	<p style="text-align: center;">E- COMMERCE</p> <ul style="list-style-type: none"> ● Introduction to Electronic Commerce –Evolution and Models ● World Wide Web and E-enterprise ● E-marketing and Electronic Payment System ● Legal and Regulatory Environment and Security issues of E-commerce 	06

Semester 3

PCAFA301	<p style="text-align: center;">ADVANCED FINANCIAL ACCOUNTING</p> <ul style="list-style-type: none"> ● Foreign currency conversion: ● Final accounts & statutory requirements for banking companies ● Accounting and statutory requirements of insurance companies ● Accounting and statutory requirements of co-operative <u>societies</u>: 	06
PCTAX302	<p style="text-align: center;">INCOME TAX</p> <ul style="list-style-type: none"> ● Definition and basis of charge ● Heads of income: ● Deduction u/s 80 and exclusion from the total income: ● Computation of income and tax of individual & firms; provisions for filing return of income 	06

PCACA303	<p style="text-align: center;">ADVANCED COST ACCOUNTING</p> <ul style="list-style-type: none"> ● Process costing: ● Cost allocation and activity based costing systems: ● Responsibility accounting ● Cost Accounting Standards 	06
PCAUD304	INTERNSHIP PROJECT	06
Semester 4		
PCCFA401	<p style="text-align: center;">CORPORATE FINANCIAL ACCOUNTING</p> <ul style="list-style-type: none"> ● International financial reporting standards (IFRS) & IND AS ● Valuation of business for amalgamation and merger: ● Consolidated financial statement: ● Fund Flow Statement 	06

PCTAX402	<p style="text-align: center;">GOODS AND SERVICE TAX</p> <ul style="list-style-type: none"> ● Introduction to goods and service tax: ● Overview of goods and service tax ● Registration under gst: ● Place of supply of both goods & services or both under IGST ACT,2017 Collection of tax under IGST act, 2017 & Payment of gst: 	06
PCFIN403	<p style="text-align: center;">ADVANCED FINANCIAL MANAGEMENT</p> <ul style="list-style-type: none"> ● Introduction to capital budgeting ● Investment decisions: capital budgeting ● Management of working capital ● Financial planning 	06
PCRPJ404	<p style="text-align: center;">RESEARCH PROJECT</p> <ul style="list-style-type: none"> ● Introduction: ● Research methodology: ● Literature review ● Data analysis, interpretation and presentation ● Conclusions and suggestions 	06