



**JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T.LALVANI COLLEGE OF COMMERCE &
SHEILA GOPAL RAHEJA COLLEGE OF
MANAGEMENT
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai - 400 020, India.

Program: M.Com. in Advanced Accountancy

Course: Corporate Financial Accounting

Semester IV

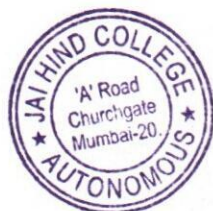
**Credit Based Semester and Grading System (CBSGS) with effect
from the academic year 2022-23**



**PRINCIPAL
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M.Com. Corporate Financial Accounting Syllabus

Semester IV			
Course Code	Course Title	Credits	Lectures /Week
PCCFA401	Corporate Financial Accounting	06	04



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Semester IV

Course: PCCFA401	Corporate Financial Accounting (Credits:06 Lectures/Week:04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> • To make the students acquainted with the basics of International Financial Reporting Standards & IND AS • To make students acquainted with Valuation of Business for Amalgamation and Merger • To make students acquainted with Consolidated Financial Statements • To make students acquainted with the theoretical as well as practical aspect of Funds Flow Statement <p>Outcomes:</p> <ul style="list-style-type: none"> • Students are acquainted with the basic understanding of basics of International Financial Reporting Standards & IND AS • Students are acquainted with Valuation of Business for Amalgamation and Merger • Students are acquainted with Consolidated Financial Statements • Students are acquainted with Company Accounts by gaining the theoretical as well as practical aspect of Funds Flow Statement 	
Unit I	<p>INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) & IND AS:</p> <ul style="list-style-type: none"> • Accounting Standards – Applicability, interpretation, scope and compliance in India • Introduction to IFRS • Ind – AS • Specific Ind – AS: <ul style="list-style-type: none"> ○ Borrowing Cost ○ Operating Segments ○ Earnings per Share ○ Income Taxes ○ Accounting for Fixed Assets 	15 L
Unit II	<p>VALUATION OF BUSINESS FOR AMALGAMATION AND MERGER:</p> <ul style="list-style-type: none"> • Meaning, Need and Approach • Methods of Valuation 	15 L




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Unit III	CONSOLIDATED FINANCIAL STATEMENT: <ul style="list-style-type: none"> • Meaning, Stand-alone Financial Statements • Consolidated Financial Statements: Applicability, Advantages and Disadvantages • Procedure of Consolidation of Balance Sheet and Profit and Loss Account (Excluding cross holding; Chain Holding and Foreign Subsidiary) 	15 L
Unit IV	FUND FLOW STATEMENTS <ul style="list-style-type: none"> • Meaning and importance • Elements of funds flow statement, uses • Funds flow reporting, cash flow reporting • Elements of cash flow statement, uses, cash flow reporting, accounting standards for cash flow statement 	15 L
Textbooks and Reference Books: <ol style="list-style-type: none"> 1. Corporate Financial Accounting; Dr. Varsha Ainapure; Manan Prakashan; 2022 2. Corporate Finance; Stephen A. Ross, Randolph W. Westerfield, Jeffrey Jaff, Ram Kumar Kakani; McGraw Hill Education; 12th Edition; 25 June 2021 3. Corporate Accounting; S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari; Vikas Publishing; 14th January 2022. 		

Evaluation Scheme

I. Continuous Assessment (C.A.) - Test - 40 Marks of 90 mins. duration

II. Semester End Examination (SEE)- 60 Marks




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**Affiliated to
University of Mumbai**

Program: M.Com. in Advanced Accountancy

Course: Goods and Service Tax (GST)

Semester IV

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**PRINCIPAL
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M.Com. Goods and Service Tax Syllabus

Semester IV			
Course Code	Course Title	Credits	Lectures /Week
PCTAX402	Goods and Service Tax	06	04



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Semester IV

Course: PCTAX402	Goods and Service Tax (Credits:06 Lectures/Week:04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> • To make the students acquainted with the introduction of Goods and Service Tax • To make students acquainted with Overview of Goods and Service Tax • To make students acquainted with Registration under Goods and Service Tax • To make students acquainted with the theoretical as well as practical aspect of Place of Supply of Goods & Services as well as Payment of GST <p>Outcomes:</p> <ul style="list-style-type: none"> • Students are acquainted with the basic understanding of introduction of Goods and Service Tax • Students are acquainted with Overview of Goods and Service Tax • Students are acquainted with Registration under Goods and Service Tax • Students are acquainted with Company Accounts by gaining the theoretical as well as practical aspect of of Place of Supply of Goods & Services as well as Payment of GST 	
Unit I	<p>INTRODUCTION OF GOODS AND SERVICE TAX:</p> <ul style="list-style-type: none"> • Introduction and Meaning of GST and IGST • Scope of GST • Present/old Tax Structure v/s GST • GST in Other Countries • Existing taxes proposed to be subsumed under GST • Benefits of GST • definitions, administration. 	15 L
Unit II	<p>OVERVIEW OF GOODS AND SERVICE TAX</p> <ul style="list-style-type: none"> • Principles adopted for subsuming the taxes • Dual GST • GST Council • GST Network (GSTN) and GST regime • Integrated Goods and Services Tax Act, 2017: title and 	15L
Unit III	<p>REGISTRATION UNDER GST:</p> <ul style="list-style-type: none"> • Rules and Procedure of registration • Special provisions relating to casual taxable person and non-resident taxable person • Amendment of registration • Cancellation of registration 	15 L




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	<ul style="list-style-type: none"> • Revocation of cancellation of registration 	
Unit IV	<p>PLACE OF SUPPLY OF BOTH GOODS OR SERVICES OR BOTH UNDER IGST ACT, 2017:</p> <ul style="list-style-type: none"> • Section 10 and Section 12 <p>COLLECTION OF TAX UNDER IGST ACT, 2017:</p> <ul style="list-style-type: none"> • Section 5 and Section 6 <p>PAYMENT OF GST:</p> <ul style="list-style-type: none"> • Introduction of the Payment of GST • Time of GST Payment • Modes of Payment 	15 L

Textbook & Reference Books:

4. Indirect Taxes – GST; ICAI
5. GST Ready Reckoner; V.S. Datey; Taxmann; 18th Edition; April, 2022.
6. Systematic Approach to Goods & Service Tax – S.K. Mishra
7. GST Made Simple – Dr.Awdesh Singh; Centax Publication Pvt. Ltd.; 3rd Edition; 1 Jan 2018.
8. GST Manual with GST Law Guide & GST Practice Referencer; Taxmann; 17th Edition; June 2022.
9. Summary Book GST; CA Nikhil Singhal; Mukhaksh Publications; 1 Jan 2018.
10. Handbook on GST A simplified approach; CA Aditya Kr. Maheshwari, CA NileshMundhra, CA Vishal Jain; Darpan Publications International Limited; 31 Aug 2017.
11. Bharat's Handbook on Goods & Services Tax (GST); CA PushpendraSisodia; Bharat Law House; 3rd Edition; 2019

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Course: Advanced Financial Management

Semester IV

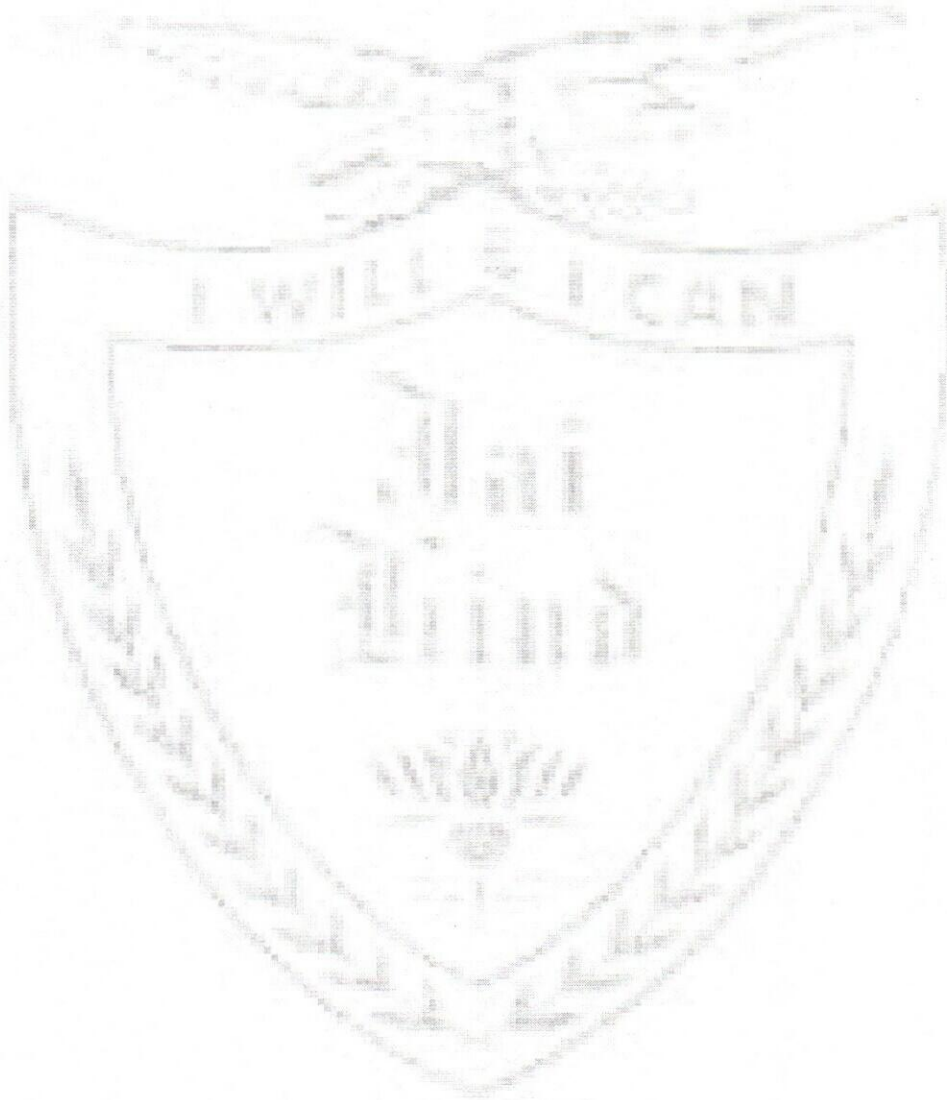
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M.Com. Advanced Financial Management Syllabus

Semester IV			
Course Code	Course Title	Credits	Lectures /Week
PCFIN403	Advanced Financial Management	06	04




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Semester IV

Course: PCFIN403	Advanced Financial Management (Credits: 06 Lectures/Week:04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> • To make the students acquainted with the basics of Capital Budgeting • To make students acquainted with Investment Decision relating to Capital Budgeting • To make students acquainted with management of Working Capital • To make students acquainted with the theoretical as well as practical aspect of Financial planning <p>Outcomes:</p> <ul style="list-style-type: none"> • Students are acquainted with the basic understanding of Capital Budgeting • Students are acquainted with Investment Decision relating to Capital Budgeting. • Students are acquainted with the management of Working Capital • Students are acquainted with Company Accounts by gaining the theoretical as well as practical aspect of Financial planning. 	
Unit I	<p>INTRODUCTION OF CAPITAL BUDGETING:</p> <ul style="list-style-type: none"> • Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment 	15 L
Unit II	<p>INVESTMENT DECISIONS: CAPITAL BUDGETING: -</p> <ul style="list-style-type: none"> • Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR) 	15 L




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Unit III	MANAGEMENT OF WORKING CAPITAL: <ul style="list-style-type: none"> • Meanings, Concepts and policies of working capital • Management of working capital • Issues in working capital • Management of components of working capital <ul style="list-style-type: none"> ○ <u>Management of Cash and Marketable Securities:</u> Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. ○ <u>Receivable Management:</u> Objectives; Credit Policies; Credit Terms; and Collection Policies. ○ <u>Inventory Management:</u> Objectives; and Techniques. 	15 L
Unit IV	FINANCIAL PLANNING: <ul style="list-style-type: none"> • Introduction • Meaning of Budget • Essentials of a budget, • Types of Budgets • Advantages of Budgeting • Zero Based Budget (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget) 	15 L
Textbook & Reference Books: <ol style="list-style-type: none"> 1. Advanced Financial Management; L.N. Chopde, DhirenKanabar; Sheth Publishers Pvt. Ltd.; 2022 2. Financial Management; Dr. Varsha Ainapure; Manan Prakashan; 2022 3. Financial Management; I.M. Pandey; Vikas Publishing House Pvt. Ltd.; 12th Edition 2021. 4. Financial Management; M. Y. Khan, P. K. Jain; McGraw Hill Education; Seventh Edition; 1st July 2017. 5. Financial Management; Ravi M. Kishore; Taxmann; 29th September, 2021 6. Fundamentals of Financial Management; James C. Van Horne; John M. Wachowicz. Jr.; Prentice Hall; 13th Edition. 		

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Program: M.Com. in Advanced Accountancy

Course: Research Projects

Semester IV

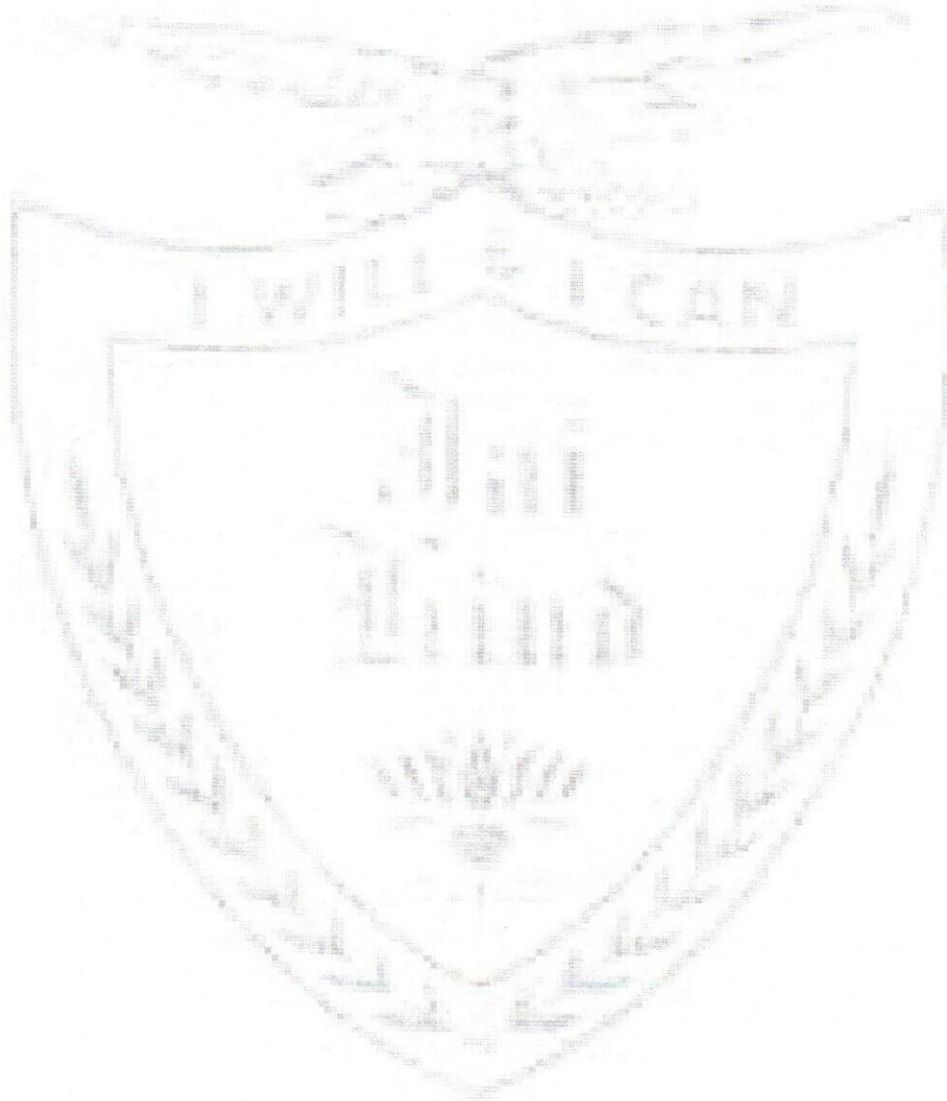
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M.Com. Research Projects Syllabus

Semester IV			
Course Code	Course Title	Credits	Lectures /Week
PCRPJ404	Research Projects	06	04




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Evaluation Scheme

- I. Project Marks(C.A.) - Test - 40 Marks
- II. Viva Voce - 60 Marks




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