

## COURSE CURRICULUM FRAMEWORK UNDER AUTONOMY

**Program: M.Com**

**Department: Advanced Accountancy**

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

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

**Semester 3**

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

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

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