

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

## PG DEPARTMENT

### LESSON PLAN 2018-19

1 SEMESTER

PROGRAMME: M.COM

FACULTY: Prof.VENKANNA DASAPPA

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: MONETARY SYSTEM

#### **Books for Reference:**

1. V.K. Bhatta, International Financial Management Anmol publication Pvt. Ltd. New Delhi.
2. Madhu Vij, Multinational Financial Management, Excel Books, New Delhi.
3. Cheol S. Eun & Bruce G. Resman, International Financial Management, Tata Mc Graw Hill, New Delhi.
4. K.K. Dewet, Modern Economic Theory, Shyam Lal chaintable Trust, Ramnagar, New Delhi.
5. Apte P.G: International Financial Management, TMH
6. Lavi Maurice: International Finance, Mc Graw Hill.

MONTH/YEAR	UNIT COMPLETED
August and September /2018	<p><b>Module -1</b>  Money: Meaning, definition, functions. Role of money, value of money, theories of Value of money; quantitative theory, Friedman's restatement of the quantitative theory – Keynes theory of money.</p>
September and October /2018	<p><b>Module-2</b>  Monetary system: The Gold standard – paper currency standard – principles of note issue; systems of note issue – essentials of a sound currency system – paper gold or SDR</p>
October /2018	<p><b>Module-3</b>  International monetary system – Evaluation of International monetary system, Bi – metallion; – classical gold standard – interwar period Bretton woods system – The flexible exchange rate – current exchange rate regime – fixed vs flexible exchange rates.</p>
November /2018	<p><b>Module-4</b>  International financial system: Introduction – role of financial markets - participants – elements – forex market – Euro currency market – Euro bond market – forward and future markets for foreign exchange.</p>
December/2018	<p><b>Module-5</b>  Balance of payment – Balance of Trade, Equilibrium in BOP – Devaluation and Depreciation; Current and Capital account convertibility – Recent development in foreign capital flows.</p>

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NR COLONY, BENGALURU

## PG DEPARTMENT

### LESSON PLAN 2018-19

1 SEMESTER

PROGRAMME: M.COM

FACULTY: Dr.SUDHA.B.S

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: INTERNATIONAL BUSINESS

#### **Books for Reference:**

1. Darrell Mahoriy, etal, International Business, Longman.
2. Charles W.L. Hill, International Business, McGraw – Hill.
3. Czinkota, etal, Global Business, Dryden Press.
4. John D. Daniels, etal, International Business, Pearson Education.
5. Don Ball and Wendell McCulloch, International Business, McGraw – Hill.
6. A.V. Vedipurishwar, The Global CEO, Vision Books.
7. Aswathappa. K., International Business, Tata McGraw Hill (In Press)

MONTH /YEAR	UNIT COMPLETED
August /2018	<p><b>Module -1</b>            Nature of International Business (IB). Drivers of IB. IB and domestic business compared. Theories of IB. Mercantilisms, Theory of Absolute Advantage. Theory of Comparative Advantage. National Competitive Advantage.            Environment of IB. Political, legal, technological, cultural, economic factors.</p>
September /2018	<p><b>Module-2</b>            International Strategic Management – nature, process – scanning global environment – formulation of strategies – implementation of strategies – evaluation and control.            Organisational designs for IB. Factors affecting designs. Global product design. Global area design. Global functional design. International division structure.</p>
October and November /2018	<p><b>Module-3</b>            International Human Resource Management (IHRM). IHRM and domestic HRM compared. Scope of IHRM. HR planning. Selection of expatriates. Expat training. Expat remuneration. Expat failures and ways of avoiding. Repatriation. Employee relations.</p> <p>International operations Management. Nature - operations management and competitive advantages. Strategic issues – sourcing v/s vertical integration, facilities location, strategic role of foreign plants, international logistics, managing service operations, managing technology transfers.</p> <p>International Financial Management – Nature - compared with domestic financial management. Scope – current assets management, managing foreign exchange risks, international taxation, international financing decision, international financial markets, international financial investment decisions.</p>

	<p>International financial accounting – national differences in accounting, attempts to harmonise differences.</p> <p>Financing foreign trade – India’s foreign trade, balance of trade and balance of payments, financing export trade and import trade. International Marketing – nature compared with domestic marketing. Benefits from international marketing. Major activities – market assessment, product decisions, promotion decisions, pricing decisions, distribution decisions.</p>
December /2018	<p><b>Module-4</b>  Integration between countries. Levels of integration. Impact of Integration. Regional trading blocks – EU, NAFTA, Mercosur, APEC, ASEAN, SAARC, Commodity agreements. GATT, WTO – functions, structure, agreements, implications for India. International Strategic Alliances – Nature - Benefits. Pitfalls, scope, managing alliances.</p>

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NR COLONY, BENGALURU

## PG DEPARTMENT

### LESSON PLAN 2018-19

1 SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. SATHYASHREE AND Prof. HARISH.S

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: INFORMATION SYSTEM AND COMPUTERS

#### **Books for Reference:**

1. O' Brien James — A Management Information Systems, Tata Mc Graw Hill, New Delhi.
  2. Laudan and Laudan —. Management Information Systems, Prentice Hall of India, New Delhi.
  3. Gordon B Davis — Management Information Systems, Mc Graw Hill .
  4. Information Systems Control & Audit, By Weber, Pearson Education, India
- Information Technology Control and Audit, Third Edition, Sandra Senft,  
Frederick Gallegos, CRC

MONTH/YEAR	UNIT COMPLETED
August and September /2018	<p><b>Module -1</b>  Information Systems and their role in businesses, types of information systems – Operation support system, management support system, TPS, PCS, EIS, MIS, OAS, DSS, GDSS, expert systems, artificial intelligence, Information systems at levels of management, HRIS, Accounting Information system, Marketing information systems, manufacturing and production information system, Developing information systems — systems analysis and design, SDLC – types, introduction to ERP, introduction to cloud computing.</p>
September and October /2018	<p><b>Module-2</b>  IT-GRC (Governance, Risk and Compliance), Information system audit standards – ISO 27001 – Information security and management standard (ISMS) , Capability Maturity Model (CMM), Control Objectives for Information and related Technology (COBIT) – IT Governance model, Health Insurance Portability and Accountability Act (HIPAA), Statement on Auditing Standards (SAS) for service organization.</p>
October /2018	<p><b>Module-3</b>  Overview of specific section of IT ACT 2008 different sections, electronic contracting, digital signature, cyber offence, certifying authorities, Concepts of Cyber forensics/Cyber Fraud investigation, Overview of Information Security Standards - ISAE 3402/SA 402, ITIL</p>
November /2018	<p><b>Module-4</b>  Database definition, types of structures, DBMS software-creating, editing, modifying, searching and sorting databases, creating and printing formatted reports, designing custom screen displays, multiple data files, executing queries and relational algebra</p>

December/2018

**Module-5**

Spread sheet software - range, formulas, types of functions, types of charts, what-if analysis- Goal Seek Analysis, data validation, subtotal, Applying Absolute (Fixed), statistical functions – min, max, count, countif, countA, stdev, mean, mode, median, variance, correlation, percentile, quartile, rank, financial functions – PV, NPV, NPER, PMT, RATE, IRR, SLN, SYD, IPMT, DB, logical functions – if, else, and, or, not, multiple if statements, Vlookup, Hlookup, sorting data - types, conditional formatting, page layout - settings, filtering data, data analysis - descriptive statistics, pivot tables



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NR COLONY, BENGALURU

## PG DEPARTMENT

### LESSON PLAN 2018-19

1 SEMESTER

PROGRAMME: M.COM

FACULTY: Prof.HARISH

TOTAL HOURS:60

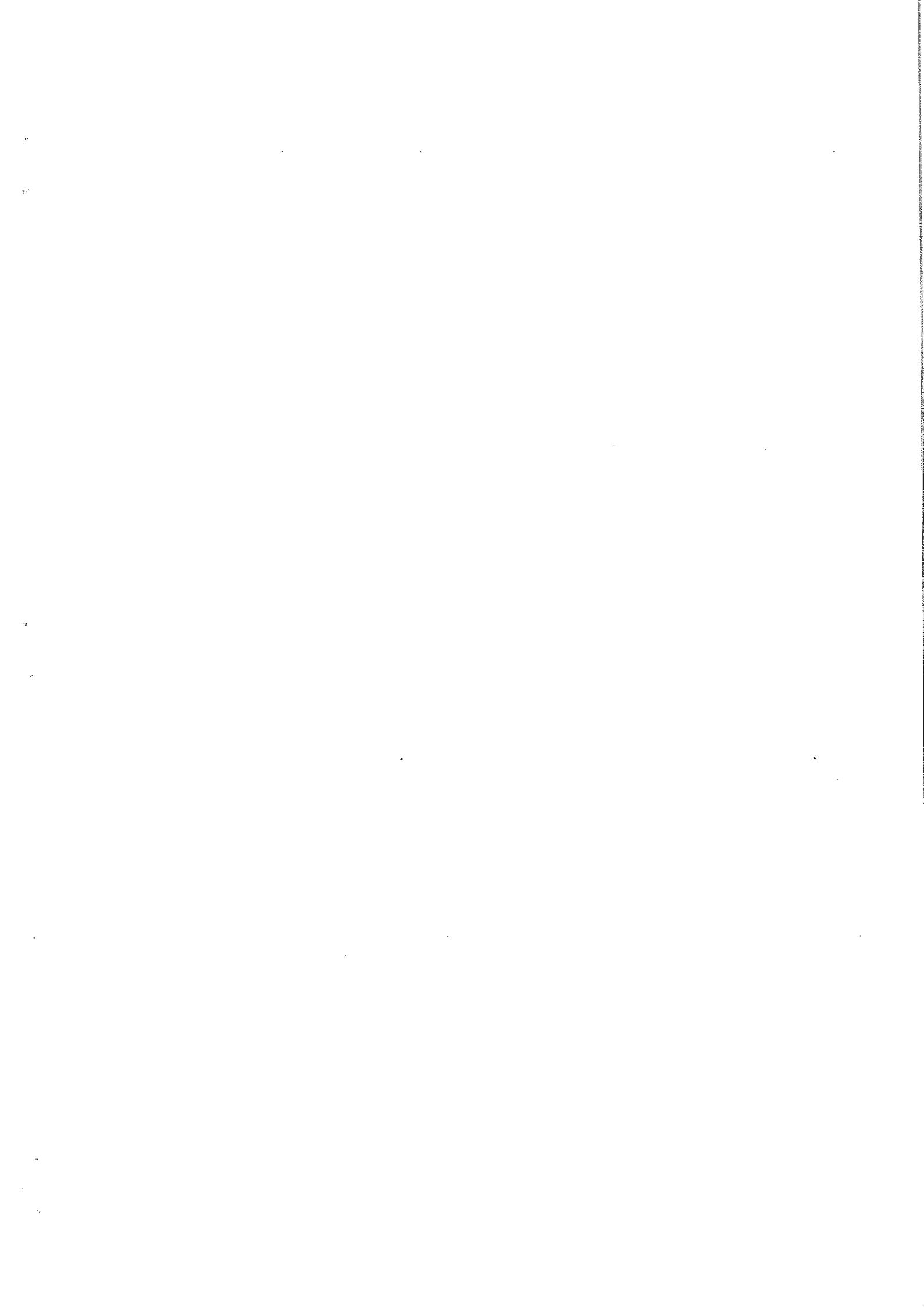
HOURS/WEEK: 4

SUBJECT: ADVANCED FINANCIAL MANAGEMENT

**Books for Reference:**

1. Weston :& Brigham, Essentials of Managerial Finance, The Dryden Press.
2. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
3. John Hampton, Financial Decision Making – concepts, problems & cases, Prentice Hall of India.
4. Schall & Haley, Financial Management, McGraw Hill, New york.
5. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York.

MONTH /YEAR	UNIT COMPLETED
August and September /2018	<p><b>Module -1</b>  Introduction – Finance Functions – Financing decisions – Capital structure theories – net income approach, Net operating income approach – The Traditional approach – Modighani – Miller hypothesis – capital structure planning and policy – elements of capital structure EBIT – EPS approach, Valuation approach, cash flow approach.</p>
September and October /2018	<p><b>Module-2</b></p> <p>Investment Decisions – Capital Budgeting decisions – Nature – type – Evaluation criteria – DCF – NPV –IRR – Reinvestment assumption and modified IRR – Varying opportunity cost of capital – Investment decision under inflation – Investment Analysis under inflation.</p> <p>Complex investment decisions – projects unit, different project lives, investment timing and duration – Replacement of an existing asset – Investment decisions under capital rationing.</p>
October /2018	<p><b>Module-3</b>  Risk Analysis in Capital Budgeting – Nature of Risk/statistical techniques for Risk analysis – Risk analysis in practice – sensitively analysis – Scenario analysis simulation analysis - Decision trees for sequential investment decisions – utility theory and capital budgeting.</p>
November /2018	<p><b>Module-4</b>  Corporate Restructuring – Mergers and Acquisitions; Corporate Restructuring – Valuation under M&amp;A: DCF approach Financing a merger – significance of PE Ratio and EPS analysis – Accounting for M&amp;As – Leveraged buyouts</p>
December/2018	<p><b>Module-5</b>  Derivatives for managing financial risk, Introduction – Derivatives &amp; Risk hedging – Hedging instruments – Options, Futures, forwards &amp; swaps – use of derivatives. A Survey of software packages for Financial Decisions making.</p>



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NR COLONY, BENGALURU

## PG DEPARTMENT

### LESSON PLAN 2018-19

1 SEMESTER

PROGRAMME: M.COM

FACULTY: Dr. SUDHA.B.S

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: HUMAN RESOURCE MANAGEMENT

#### **Books for Reference:**

1. William .B. Werther & Keith Davis: *Human Resource & Personnel Management*, McGraw Hill.
2. Terry L. Leap & Michael D. Crino: *Personnel / Human Resource Management*, Maxwll Macmillan,
3. H.John Bernardin and Joyce E.A. Russel: *Human Resource Management an Experimental Approach*, McGraw Hill.
4. David. A. Decezo and Stephen P. Robbins: *Personnel / human Resource Management*, PHI.

MONTH /YEAR	UNIT COMPLETED
August /2018	<p><b>Module -1</b>            Nature and scope of Human Resource Management (HRM) objectives of HRM, HRM functions, organization of HRM department, qualities of HR Manager, personnel policies and principles, new challenges of HRM, HRM model.</p>
September and October /2018	<p><b>Module-2</b>            Human Resource planning, factors affecting planning, planning objective, planning process, evaluation of planning.            Job analysis and design- need for and process of job analysis and design.            Employee hiring: recruitment, importance, nature and international recruiting, selection, importance, process, recruitment and selection practices in India.            Training and development- nature, importance. Training, inputs, training process, recent trends in training, training practices in India.            Job evaluation, nature, objectives, process of evaluation, Performance and appraisal: nature, importance, process of evaluation, challenges.            employee compensation, wage concepts and principles, factors affecting compensation plans, incentives- group and individual plans, wage and salary policies in India.</p>
November/2018	<p><b>Module-3</b>            Employee safety and health – reasons for accidents and ways of avoiding accidents, need for safety, safety policy:            Health – physical, mental, noise control, work stress, AIDS, alcoholism and drug abuse, violence at work place, workplace</p>

	<p>harassment. Participative management, scope and ways of participation, labour welfare – approaches and types. Industrial relation – causes for disputes and ways of resolving disputes. Trade union–relevance of unions.</p>
December /2018	<p><b>Module-4</b> Human resource audit, audit of corporate strategy, audit of human resource function, audit of managerial compliance, audit of employee satisfaction. Ethical issues in HRM –HR ethical issues, managing ethics.</p>

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PG DEPARTMENT

LESSON PLAN 2018-19

1 SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. JAYSHREE

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: COMMUNICATION SKILLS

**Book References:**

1. Monipally MM, Business Communication Strategies, McGraw Hill
  2. Bovee, Till and Schatzman, Business Communication today, Pearson
  3. Scot Ober, Contemporary Business Communication, Biztantra
  4. Parag Diwan, Business Communication, Excell books
  5. Murphy, Effective Business Communication, McGraw-hill
- Teaching and learning Resources;

MONTH /YEAR	UNIT COMPLETED
August /2018	<p><b>Module -1</b>  Importance of Communication, Forms of Communication, Communication Network of the Organisation; Process of Communication: Different stages, Difference between oral and written communication</p>
September and October /2018	<p><b>Module-2</b>  Fundamentals, Barriers and Gateways, Public Speaking, Effective Power point presentations, body language, non-verbal, facial expression, voice modulation, eye contact, audience research, questions from the audience, Communication and emotional intelligence, Creativity in oral communication, Communication through telephonic, Video and Skype, Group Discussion.</p>
November/2018	<p><b>Module-3</b>  Writing an effective Report: Stages of writing, Style and Tone; Five Ws and one H of Report writing, Divisions, Numbering and use of visual aids, Creativity in written Communication, Use of Picture, diagram in written communication, Writing Commercial letters, E-mail Messages, Maintaining a Diary, Job application and Resume writing.</p>
December /2018	<p><b>Module-4</b>  Importance and need, Types, Active and Empathic listening, Listening and Judgment, Developing skills, listening and understanding, Anatomy of Poor Listening, Features of good listener.</p>



	<p><b>Module-5</b></p> <p>Advantages and disadvantages of utilizing the team work; Characteristic features of successful teams; stages of the development of a team; team roles; challenges in team working, forms of non-team behavior.</p> <p>Conditions of negotiating; strategies of negotiating (Win-win, win-loss); participative negotiations; negotiating tactics; cognition and emotions in negotiating; negotiating and ethics.</p> <p>Types and sources of conflicts; the influence of various ultures on the solving of conflicts.</p>
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NR COLONY, BENGALURU

## PG DEPARTMENT

### LESSON PLAN 2018-19

III SEMESTER

PROGRAMME: M.COM

FACULTY: Dr.SUDHA.B.S

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: BUSINESS ETHICS AND CORPORATE  
GOVERNANCE

#### **Books for Reference:**

1. S.K. Chakraborty: *Foundations of Managerial Work Contributions from Indian Thought*, Himalaya Publishing House, Bombay.
2. V.S. Mahesh: *Thresholds of Motivation*, Tata McGraw Hill.
3. Pradip N. Khandwalla: *Organisational Designs for Excellence*, Tata McGraw Hill.
4. Theophane A. Mathias: *Corporate Ethics*, (Ed) Allied. Publishers.
5. Beauchamp Tom L: *Ethical Theory and Business*, Prentice Hall.

MONTH /YEAR	UNIT COMPLETED
August /2018	<p align="center"><b>Module -1</b></p> <p><b>Ethics in Business:</b> Definition of business ethics – A model of ethics; ethical performance in business; managerial values and attitudes; ethical congruence; managerial philosophy; types of ethics ; code of ethics; importance of ethics in business.</p>
September /2018	<p align="center"><b>Module-2</b></p> <p><b>Ethical Theories and Corporate social responsibility:</b> Cognitivism and non-cognitivism; consequentialism versus non-consequentialism- Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism; Business and Religion; Ethics and Social responsibility: Corporate social responsibility; changing expectations; diagnostics model of social responsiveness; four faces of social responsibility- ethical climate in companies.</p>
September and October/2018	<p align="center"><b>Module-3</b></p> <p><b>Ethics in Marketing:</b> Ethical dilemmas in marketing- unethical marketing practices-ethical and social issues in advertising-common deceptive marketing practices-role of consumerism.</p> <p><b>Ethics in Finance:</b> Unethical financial practices – creative accounting- hostile takeovers- tax evasion- corporate crimes.</p>
October /2018	<p align="center"><b>Module-4</b></p> <p><b>Ethics in Human Resources Management:</b> Human resource system- psychological</p>

	<p>expectancy model- Human resource management practices and ethical implications- Individualism versus collectivism in human resource management practices</p> <p><b>Ethics and Information Technology:</b> Ethical issues relating to computer applications; security threats – computer crime- computer viruses- software piracy- hacking – computer crime prevention – ethical dilemmas and considerations.</p>
November/2018	<p><b>Module-5</b></p> <p>Concept of corporate governance – importance - Corporate governance and agency theory. Benefits of good corporate governance - present scenario in India.</p> <p>Reforming Board of Directors, Birla committee, Naresh Chandra Committee, Narayana Murthy committee, Corporate Governance code future scenario. Changes in corporate governance issues as per new Companies Act 2013</p>

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## PG DEPARTMENT

### LESSON PLAN 2018-19

III SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. VENKANNA DASAPPA

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: CORPORATE FINANCIAL REPORTING

#### **References:**

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited

MONTH /YEAR	UNIT COMPLETED
August /2018	<p align="center"><b>Module -1</b></p> <p><b>Accounting Standards:</b> Accounting Standards, Interpretations and guidance notes on various aspects issued by the ICAI and their applications. Overview of International Accounting Standards (IAS);</p>
September /2018	<p align="center"><b>Module-2</b></p> <p><b>International Financial Reporting Standards (IFRS):</b> Interpretations by International Financial Reporting Committee (IFRIC), Significance vis-à-vis Indian Accounting Standards. US GAAP, Application of IFRS and US GAAP.</p>
September and October/2018	<p align="center"><b>Module-3</b></p> <p><b>Corporate Financial Reporting:</b> Issues and problems with special reference to published financial statements; <b>Sustainability Reporting:</b> Concept of Triple Bottom Line Reporting, Global Reporting Initiative (GRI), and International Federation of Accountants (IFAC)</p>
October /2018	<p align="center"><b>Module-4</b></p> <p><b>Accounting and Reporting of Financial Instruments:</b> Meaning, recognition, de-recognition and offset, compound financial instruments, measurement of financial instruments, Hedge accounting, Disclosures; Financial Reporting by Non- banking finance companies, Merchant Bankers, stock and commodity market intermediaries.</p>

November/2018

**Module-5**

**Developments in Financial Reporting:** Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value added, Human Resource Reporting, and Inflation Accounting

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**PG DEPARTMENT**

**LESSON PLAN 2018-19**

**III SEMESTER**

**PROGRAMME: M.COM**

**FACULTY: Prof. SAMEER DAS**

**TOTAL HOURS:60**

**HOURS/WEEK: 4**

**SUBJECT: ACCOUNTING FOR MANAGERIAL DECISION**

MONTH /YEAR	UNIT COMPLETED
August /2018	<p style="text-align: center;"><b>Module -1</b></p> <p><b>Managerial decision making:</b>Decision making process, Database for decision-making, Cost-based Decision- making.</p>
September /2018	<p style="text-align: center;"><b>Module-2</b></p> <p><b>Cost behavior and profit analysis:</b> Marginal Costing and Short term Decisions and pricing, Application of short term decision models: key factors, diversification of products, profit planning, Product mix decision, contribution analysis, make or buy decisions, discontinuation of product, diversification of product line, accept or reject special order, break-even analysis, cost-volume profit analysis.</p>
September and October/2018	<p style="text-align: center;"><b>Module-3</b></p> <p><b>Responsibility accounting and divisional performance measurement:</b> Responsibility accounting: meaning and definition, process in implementation, responsibility reporting, centres for control, benefits of responsibility accounting, difficulties in the implementation of responsibility accounting, methods for measuring divisional performance, divisional performance reporting.</p>
October /2018	<p style="text-align: center;"><b>Module-4</b></p> <p><b>Budgetary control and variance analysis</b> Steps in Preparation of master budget, zero based budgeting (ZBB): meaning, requisites for implementation, features, ZBB vs Traditional budgeting, benefits, criticism. Planning, programming budgeting system (PPBS): meaning, definition, PPBS vs conventional budgeting, stages in PPBS, advantages. Performance budgeting: meaning, reasons of performance budget, requisites, and steps in implementation.</p>



	Monitoring results and control variances: planning and operational variances, interpretation of variances. (Theory only).
November/2018	<b>Module-5</b> <b>Uniform Costing and inter firm comparison</b> Meaning, objectives, requisites for the installation of Uniform costing, uniform costing manual, advantages and disadvantages. Inter-firm comparison: meaning, requisites, Procedure involved under inter-firm comparison, advantages and disadvantages.

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### LESSON PLAN 2018-19

III SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. SAMEER DAS

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: STRATEGIC COST MANAGEMENT -I

#### Books for Reference:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, *Management Accounting*, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of India, New Delhi.
4. Roger Cowe, *Hand Book of Management Accounting*, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, *Advanced Cost and Management Accountancy*, New Central Book Agency, Calcutta.
6. Anthony R.N, *Management Accounting Principles*, Grawin Publishing.

MONTH /YEAR	UNIT COMPLETED
August /2018	<p style="text-align: center;"><b>Module -1</b></p> <p>Influence of different cost elements on business enterprise, Importance of analyzing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.</p>
September /2018	<p style="text-align: center;"><b>Module-2</b></p> <p><b>Strategic Cost and Performance Evaluation:</b> Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking</p>
September and October/2018	<p style="text-align: center;"><b>Module-3</b></p> <p><b>Activity Based Costing System:</b> Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and. Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.</p>
October /2018	<p style="text-align: center;"><b>Module-4</b></p> <p><b>Life Cycle Costing:</b> Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.</p>

November/2018	<p style="text-align: center;"><b>Module-5</b></p> <p><b>Just in Time and Kaizen Costing</b></p> <p>JIT – features, methodology in implementation of JIT, Benefits of JIT. Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management.</p>

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## PG DEPARTMENT

### LESSON PLAN 2018-19

III SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. VENKANNA DASAPPA

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: DIRECT TAX PLANNING

#### **Books for References:**

1. Vinod K. Singhania, *Direct Tax Law and Practice*, Taxman.
2. Agrarwal P.K, *Tax Planning for Companies*, Hind Law Publishers, New DELHI.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, *Income Tax Law and Practices*, Sahitya Bhavan, Agra.
4. Sukumar Bhattachary, *Tax Planning in India*.
5. Sharat Bargava: *Direct Taxes*.

MONTH /YEAR	UNIT COMPLETED
August /2018	<p><b>Module -1</b>  Basic frame work of direct taxation, principles of direct taxation appraisal of annual Finance Act, tax planning and its methods, advance tax rulings.</p>
September /2018	<p><b>Module-2</b>  Sailent features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances and depreciation.</p>
September and October/2018	<p><b>Module-3</b>  Computation of taxable income of companies set off and carry forward of losses, deductions under section 80G/801A-801B-801C</p>
October /2018	<p><b>Module-4</b>  Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing.</p>
November/2018	<p><b>Module-5</b>  Procedure for assessment, deduction of tax at source, advance payment of tax, refunds, appeals and revision.</p>
	<p><b>Module-6</b>  Wealth tax for companies, charging section, exempted wealth computation of net wealth, wealth tax planning.</p>

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

## PG DEPARTMENT

### LESSON PLAN 2018-19

III SEMESTER

PROGRAMME: M.COM

FACULTY: Prof.HARISH

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: CO-OPERATIVE MANAGEMENT (Open Elective)

#### Referencs:

- 1) Co-operation in India (Dr.B.S.Mathur),
- 2) Theory, History and Practice of Co-operation(R.D.Bedi)
- 3) Practice of Co-operation (T.N.hazela)
- 4) Principles and Philosophy of Co-operation(P.R.Dubhashi)
- 5) Khusro Committee Repoort R.B.I.Publication

MONTH /YEAR	UNIT COMPLETED
August /2018	<p><b>Module -1</b>            Concept of cooperation – definition, principles of cooperation, 1995 and basic values- Theoretical perspectives. Reformist, Institutional and Behavioral approaches. Cooperative thought process; Pre – Rocha dale thinkers; Robert Owen, Charles Fourer, Louis blanc; post- Rocha date thinkers; raiffeisen, , Dr. Warbasse, Fauquet, Charles Gide, Jawaharlal Nehru and M Gandhiji views on cooperation.</p>
September /2018	<p><b>Module-2</b>            Major sectors of cooperatives development; Agricultural credit sector ST and LT structure- operational features – viability- factors affecting viability- Non Agricultural credit sector; urban credit, Housing and industrial cooperative banks working profiles and problem</p>
September and October/2018	<p><b>Module-3</b>            Non credit cooperatives- marketing, Sugar, spinning and tea cooperatives- Diary cooperatives- consumers cooperatives industrial and weavers</p>
October and November/2018	<p><b>Module-4</b>            Control Techniques; Importance, various control techniques, budgetary control- zero base budgeting programmes budgeting Criteria for judging the operations efficiency of cooperatives; indicators of efficiency- membership coverage resource mobilization- minimization of cost of capital mobilization of return on investments- capacity utilization- inventory management- productivity management- profitability – Impact on the living conditions of members- Management audit – Meaning, importance and features of management audit</p>



# APS COLLEGE OF COMMERCE

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LESSON PLAN 2018-19

II SEMESTER

PROGRAMME: M.COM

FACULTY: Dr.SUDHA.B.S

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: INDIAN BANKING

### **Book References**

1. Tanna M L: Banking Law and Practice in India
2. Shekar K C: Banking Theory Law and Practice
3. Gorden and Natarajan: Banking Theory Law and Practice
4. S.P. Srivastava: Banking Theory Law and Practice
5. Kiran Prakashan: Banking and Financial Awareness

MONTH /YEAR	UNIT COMPLETED
February and March/2019	<p><b>Module -1</b>            Evolution of Banking Institutions in India-Role of Joint stock banks in India, Presidency banks, Imperial Banks, State Bank of India, Commercial Banks, and Nationalized Lead Banks, Regional Rural Banks (RRBs), Local Area Banks, Banking reforms after 1990. Private banks and Foreign Banks- Salient Features, Objectives, Functions.</p>
March /2019	<p><b>Module-2</b>            RBI and its Role, monetary and credit policy, CRR,SLR in Banks, Banking system and Banks in India, Banking Regulation Act 1949.</p>
March /2019	<p><b>Module-3</b>            Monitoring and Follow-up, IRAC Norms (i.e, Income Recognition and Asset Classification norms), Non-performing Assets, Securitization Act. E-Banking, Payment system, settlement system, Business and profit planning</p>
April/2019	<p><b>Module-4</b>            BASEL I, II and III, CRAR and RBI Prudential norms on New capital Adequacy and framework.</p>
May and June /2019	<p><b>Module-5</b>            Banking Innovations-New Technology in banking, E-Services, debit and credit cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGC, DEMAT</p>

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

II SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. SUDHARSHAN SHARMA

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: RISK MANAGEMENT

**Book Reference:**

1. The professional's Hand book of Financial Risk Management by Marc Lox and Lev Borodorsky.
2. Thomas S. Coleman A, Practical Guide to Risk Management
3. Paul Hopkin, Fundamentals of Risk Management
4. George E Rejda and Michael McNamara, Principles of Risk Management & Insurance
5. John C. Hull, Risk Management & Financial Institutions

MONTH /YEAR	UNIT COMPLETED
February and March/2019	<p><b>Module -1</b>            Definition of Risk and uncertainty- Classification of Risk, Sources of Risk-external and internal. Risk Management-nature, risk analysis, planning, control and transfer of risk, Administration of properties of an enterprise, provision of adequate security arrangements. Interface between Risk and Insurance- Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer, Selection and implementation of Techniques. Various terminology, perils, clauses and risk covers</p>
March /2019	<p><b>Module-2</b>            Introduction to Risk Management, Types of Risk, Evolution of Risks, Steps in risk management, RBI guidelines.</p>
March /2019	<p><b>Module-3</b>            Credit Risks Credit Risk Management models - Introduction, Motivation, Functionality of good credit. Risk Management models- Review of Markowitz's Portfolio selection theory –Credit Risk Pricing Model – Capital and Regulation. Risk management of Credit Derivatives.</p>
April/2019	<p><b>Module-4</b>            Market Risk (includes asset liability management) Yield Curve Risk Factor-Domestic and global contexts-handling multiple risk factor-principal component analysis- value at Risk (VAR) – implementation of a VAR system- Additional Risk in fixed income markets-Stress testing- Bank testing.</p>
May/2019	<p><b>Module-5</b>            Operational Risk - Introduction-typology of operational risk- measuring operational risk -Who manages operational risk- key to implementing bank-wide operational risk management- why invest in operational risk management. Technology Risk-Best practice –operational risk systems/Solutions.</p>
June/2019	<p><b>Module-6</b>            Tools for Risk Management Derivatives Futures, Options, Swaps, ECGS</p>

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

II SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. SATHYASHREE AND Prof. HARISH

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: ADVANCED E- COMMERCE & MOBILE  
COMMERCE

## REFERENCE BOOKS:

1. Dave Chaffey, -E-Business and E-Commerce Managementl, Third Edition, 2009, Pearson Education
2. Brian E. Mennecke, Troy J. Strader, -Mobile Commerce: Technology, Theory and Applicationsll, Idea Group Inc., IRM press, 2003.
3. P. J. Louis, --- M – Commerce Crash Coursell, McGraw – Hill Companies February 2001.
4. Paul May, -Mobile Commerce: Opportunities, Applications, and Technologies of Wireless Businessll Cambridge University Press March 2001.
5. Michael P. Papazoglou, Peter M.A. Ribbers, \_e – business organizational and Technical foundation \_\_, Wiley India 2009

MONTH /YEAR	UNIT COMPLETED
February and March/2019	<p><b>Module -1</b>  Threats in e-commerce, Encryption overview, Elements of an encryption system, Secret key encryption, Public-key encryption, Digital signatures, Digital Certificates, Types of Cryptographies, Secure Sockets Layer (SSL), Smart Cards and its applications. Electronic Data Interchange- Evolution, uses, Benefits, Working of EDI, EDI Standards, EDI Components, EDI Services, ANSI X12 and EDIFACT</p>
March /2019	<p><b>Module-2</b>  Overview of Electronic Payment Systems, Cybercash, Smart Cards, Electronic Banking - types, Electronic Fund Transfers - Digital Token-based Electronic Payment Systems, E-cash, e-Cheque, Payment Systems on internet- Risk of Electronic Payment Systems. Secure Electronic Transactions (SET) Protocol</p>
March /2019	<p><b>Module-3</b>  M-Commerce - Introduction – Infrastructure Of M-Commerce – Types Of Mobile Commerce Services – Technologies Of Wireless Business – Benefits And Limitations, Support, Mobile Marketing &amp; Advertisement, Non – Internet Applications/services in M-Commerce – Wireless/Wired Commerce Comparisons</p>
April/2019	<p><b>Module-4</b>  A Framework For The Study Of Mobile Commerce – NTT Docomo’s I – Mode – Wireless Devices For Mobile Commerce – Towards A Classification Framework For Mobile Location Based Services – Wireless Personal And Local Area Networks – The Impact Of Technology Advances On Strategy Formulation In Mobile Communications Networks, 2G, 3G and 4G technology</p>
May and June/2019	<p><b>Module-5</b>  The Ecology Of Mobile Commerce – The</p>

	<p>Wireless Application Protocol – Mobile Business Services – Mobile Portals – Factors Influencing The Adoption Of Mobile Gaming Services – Mobile Data Technologies And Small Business Adoption And Diffusion – M-Commerce In The Automotive Industry – Location – Based Services: Criteria For Adoption And Solution Deployment – The Role Of Mobile Advertising In Building A Brand – M-Commerce Business Models</p>
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# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

II SEMESTER

PROGRAMME: M.COM

FACULTY: Dr.SUDHA.B.S

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: BUSINESS RESEARCH METHODOLOGY

**Books for References:**

1. Moses, C.A. *Survey Methods in Social Investigation*.
2. Goode & Hatt, *Methods in Social Investigation*.
3. William Emory, *Business Research Methods*.
4. Vernon Colver & H.L. Balsleg, *Business Research Methods*.
5. Krishnaswamy O.R, *Methodology of Research in Social Sciences*, Himalya Publishing house.



MONTH /YEAR	UNIT COMPLETED
March/2019	<p><b>Module -1</b>            Research: Meaning, Purpose, Scientific method, types of research; scope of business research.            Review of literature: need, purpose, notes taking.</p>
April/2019	<p><b>Module-2</b>            Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques.            Research Design: Meaning, nature, process of preparation, components of research design.</p>
May /2019	<p><b>Module-3</b>            Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study.            Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.</p>
June/2019	<p><b>Module-4</b>            Analysis of data; Simple statistical techniques and their uses. Testing of Hypothesis, Research Applications – market survey.            Report – Writing: Planning report writing work-target audience, type of report, style of writing synoptical outline of chapters; steps in drafting the report.</p>

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

II SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. HARISH

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: OPERATIONS RESEARCH AND QUANTITATIVE  
TECHNIQUES

## **Books for Reference**

1. Srivastava V. K. etal – *Quantitative Techniques for Managerial Decision Making*, Wiley Eastern Ltd
2. Richard, I. Levin and Charles A. Kirkpatrick – *Quantitative Approaches to Management*, McGraw Hill, Kogakusha Ltd
3. Budnik, Frank S Dennis Mcleaavey, Richard Mojena – *Principles of Operation Research* - AIT BS New Delhi.
4. Sharma J K – *Operation Research- theory and applications*-Mc Millan, New Delhi
5. Kalavathy S. – *Operation Research* – Vikas Pub Co

MONTH /YEAR	UNIT COMPLETED
February and March/2019	<p><b>Module -1</b>            Linear programming, problem formulation, graphical method and simplex method of solution, description of software packages for solving LLP, product mix problems, other managerial applications. Transportation Models, Assignment models.</p>
March /2019	<p><b>Module-2</b>            Probability- basic rules, random variables, probability distributions, expected value, variance, Normal distribution, risk analysis in capital – budgeting</p>
March /2019	<p><b>Module-3</b>            Network analysis, PERT,CPM-drawing the network activity times, event times, critical path, total and free slack-cost time trade off and crashing. Software packages (Description only)</p> <p>Inventory models, EOQ model, sensitivity analysis, model with one, price break inventory control systems in practice.</p>
April/2019	<p><b>Module-4</b>            Decision making under uncertainty, different decision criteria, decision trees. Simulation, model building, the process, problems with special reference inventory and financial managements. Critical evaluation of software.</p>

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

II SEMESTER

PROGRAMME: M.COM

FACULTY: Prof.H.L.PRASAD

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: BUSINESS MARKETING

**Books for Reference:**

1. Michael Dhutt Thomas W Spen, A Strategic View of Industrial and Organisational Markets, homson Publications.
2. Robert R. Reeder, Edward G.Brierty and Betty H. Reeder, Industrial Marketing – Analysis, Planning and Control, Prentice Hall, India, 1998.
3. Richard Hill, Alexander Rospf and James S. Cross, Industrial Marketing, AITBS, 2001
4. James C. Anderson, James A.Narus, Business Market Management, Pearson Education, 1999.
5. Krishna K Havaladar, Industrial Marketing, Tata Magraw Hill.

MONTH /YEAR	UNIT COMPLETED
February and March/2019	<p><b>Module -1</b></p> <p><u>Nature of Business Marketing</u>            What is Industrial/Business Marketing; Differences between Business and Consumer Marketing; Nature of Demand in Industrial Markets.</p> <p><u>Organisational Buying and Buying Behaviour</u>            Organisational Buying Decision Process; Buying Situations; Buy grid Frame Work; Buying Centre Roles; Key Members of Buying Centre.            Models of organizational Buying Behaviour; The Webster and Wind Model; The Sheth Model.</p>
March /2019	<p><b>Module-2</b></p> <p><u>Buyer – Seller Relationship</u>            Buyer and Seles representative Interaction; Relationship Marketing; Sales Presentation; Negotiation; Reciprocity; Dealing with Customers‘ Customer; Customer Service; Management of Major and National Accounts.            Relationship marketing, Managing Buyer Seller relationship, Customer Relationship Management. Defining E-Commerce, Key Elements Supporting E-Commerce, Internal Strategy implementation.</p> <p><u>Supply Chain Management</u>            Concept of Supply Chain Management, Strategic Role of Logistics, Business to Business Logistical Management.</p>
March /2019	<p><b>Module-3</b></p> <p><u>Marketing Research and Marketing Intelligence</u>            Nature and Scope of Industrial Marketing Research; Marketing Research Process; Industrial Marketing, Intelligence System.</p> <p><u>Strategic Planning, Implementing and Controlling in Industrial Marketing</u>            Role of Marketing in Strategic Planning; Strategic Planning at Corporate Level; Strategic Planning Process at Business Unit Level; Developing Industrial Marketing Plan; Implementing and Controlling Marketing Plans; Industrial Market Segmentation, Target Marketing, and Positioning.</p>
April/2019	<p><b>Module-4</b></p> <p><u>Product, Pricing Strategies and New Product Development</u>            Meaning of Industrial Product; Changes in Product Strategy; Strategies for Existing Products; Product life Cycle and Strategies, Pricing Strategies            Impact of Technology; High Tech Marketing; New</p>

	<p>product Classification, Development Process and Strategy.</p> <p><u>Distribution Channels and Marketing Logistics</u></p> <p>Alternative structures of Industrial Channels; Types of Business Intermediaries; Channel Design; Managing Channel Members.</p> <p>Business Logistics System; Tasks of physical Distribution; Total Distribution Cost and Customer Service.</p>
May/2019	<p><b>Module-5</b></p> <p>Business Communication</p> <p>Developing Business Communication Programme; Functions performed by Industrial Advertising; Media used for Industrial Advertising.</p> <p>Promotion – Trade shows, Seminars, Demonstrating; Role of Indirect Marketing – On-line marketing, Telemarketing, Direct Mail; Publicity and Public Relations.</p> <p>Business – To – Business Selling: Team Selling Approach; Solution – Oriented effort; Entrepreneurial Philosophy.</p> <p>Selling Structure: Direct sales force; sales coverage through Manufacturer’s representative and Distributors. Sustaining customer relationship</p>

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2016-17

II SEMESTER

PROGRAMME: M.COM

FACULTY: Prof.M.M.GUPTA

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: MICRO FINANCE

**Books for references:**

1. A.N.Agarwal and Kundana Lal: - Rural Economy of India – Vikas publishing House Ltd. – New Delhi-110014, 1990
2. The Economics of Microfinance by Jonathan Morduch and Beatriz Armendáriz
3. Women at the Centre: Grameen Bank Borrowers After One Decade by Helen Todd
4. Small, Short and Unsecured: Informal Rural Finance in India by F J A (Fritz) Bouman
5. Micro Finance – Impact and insights S.Rajagopalan Nirali Parikh The ICFAI University press 2007

MONTH /YEAR	UNIT COMPLETED
February and March/2019	<p><b>Module -1</b>  <b>Introduction to Finance</b>  Meaning &amp; definition of Finance -- Who, where, what, how &amp; when of financial Arrangements -- Types of Financial or credit arrangements.</p>
March /2019	<p><b>Module-2</b>  <b>Financial Institutions</b>  Financial institutions – establishments -- objectives &amp; functions -- NABARD, IFCI, SIDBI, ICICI, SFC &amp; GRAMEEN BANKS Role of Commercial Banks and Rural Credit-Objectives and functions of commercial Banks-The Progress of Commercial Banks-Types of Rural Credit- Short term and long term credit-Terms and Conditions of finance-Repayment conditions-Lead Banks Scheme and Rural Credit Institutional Linkages Need for Readjustment of Rural Development Strategies Need for Sustainable Rural Development</p>
March /2019	<p><b>Module-3</b>  <b>Micro Credit:</b>  Micro finance: Concept, Elements, Importance and Brief History-Sustainable community Banking- role of Micro finance in Poverty Reduction.  Meaning &amp; Definition of Micro Credit – Micro Finance -- Features – Models – Channels – Micro Finance Institution – Introduction – establishment – objectives – their operations – pros &amp; cons of MFI's.</p>
April/2019	<p><b>Module-4</b>  <b>Self Help Groups:</b>  Meaning of SHG's – Pattern of their functions – Funding Agencies of these SHG's – Activities of SHGs: Savings, Credit, Marketing and Insurance – Role of SHG's in Financial &amp; Social Inclusion. Self-help, Self-help Groups and Self-help Promotion: concepts, Elements, Stages and Significances - Structure of Self-help groups - Precautions to be taken while forming the SHGs</p>
May/2019	<p><b>Module-5</b>  <b>Functioning of SHG's</b></p>



	<p>Various Models of SHGs existing in India -- their features, objectives, functions – Govt. schemes – NGO Activeness – Present state - Role of NGOs in Rural Development Interface between NGOs and GOs : Need and Strategies of Non Governmental Organizations :Concept - Structure – Funding.</p>
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# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

IV SEMESTER

PROGRAMME: M.COM

FACULTY: Dr.SUDHA.B.S

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: COMMODITY MARKETS

## **Books for Reference:**

1. Location in Space: A Theoretical Approach to Economic Geography, Lloyd and peter.
2. Land, Work and Resource: An Introduction to Economic Geography, Patterson J.H.
3. Annals of an Abiding Liberal, Galbraith.
4. Economic Geography, Truman A. Harsshron and John W. Alexander.
5. World Resouces and Trade, Khanna and Gupta.

MONTH /YEAR	UNIT COMPLETED
Februaury/ 2019	<p><b>Module -1</b></p> <p><b>Commodity Markets and Exchanges:</b>  Growth of Global and Domestic Commodities Derivatives Markets, Agricultural Commodities Market and Non-Agricultural Commodities Markets  Commodity Exchanges: Exchanges around the World and its Importance, Commodity Exchanges in India. National Exchanges and Regional Exchanges, platform – Structure, Exchange memebership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges.</p>
February and March/2019	<p><b>Module-2</b></p> <p><b>Quality Assurance</b>  Quality Assurance, Concepts of Quality in Commodities, Methods of Quality Assurance  GRanding and Standardization: Meaning of grading and Standardization, purpose of grading, advantages of grading, inspection and quality control, Indian standards</p>
March / 2019	<p><b>Module-3</b></p> <p><b>Commodity Derivatives:</b>  Commodity Derivatives: Evolution of Commodity, Derivatives, Evolution of Commodity, Derivatives in India, Types of Derivatives, Other Classifications of Derivatives, Pricing Derivatives, Derivative Markets and Participants, Economic Importance of Commodity Derivatives Markets.</p>
April/2019	<p><b>Module-4</b></p> <p><b>Warehousing Trading and Settlement:</b>  Warehousing and Warehouse Receipts, Storage, practice s in India, Risks in Storage, Structures, Essentials of storage structures, cost of storage/carry, returns of storage cost, warehousing, types of warehouses, Central warehousing corporation(CWC) FCI, functioning, growth, capacity and utilization.  Trading on 'Commodity Exchanges: the Exchange platform, Exchange Membership, Commodity Brokerage, trading systems, participants in Commodity Markets, Role of speculators, Trading mechanism – Margin Trading, Mark to Market, Conflict Management; Arbitration and International</p>

	<p>Legal provisions, Market Positions, Order Types, Access to Commodity Exchanges, Volume and Open Interest.</p> <p>Clearing and Settlement on Commodity Exchanges, Clearing House Operations and Risk Management, procedures, Delivery related issues like delivery centers, Deliverable varieties, Issues related to monitoring and surveillance by exchanges and regulator, Margining Method and the settlement process.</p>
<p>May/2019</p>	<p><b>Module-5</b></p> <p><b>Regulatory Framework:</b>  FCR Act 1952, FMC and Regulatory structure of commodities Derivatives markets in India (Objective, Functions, Power and responsibilities, Scope of Regulation), Essential Commodities Act and role of central and state Governments, Intermediaries, Investor Grievances and arbitration, Commodities Board in India – Coffee Board of India, Tea Board of India, Spice Board of India, Rubber Board of India, Tobacco Board of India.</p>

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

IV SEMESTER

PROGRAMME: M.COM

FACULTY: Prof. VENKANNA

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: CORPORATE REPORT PRACTICES AND IND AS

## References:

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh T P,taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited

MONTH /YEAR	UNIT COMPLETED
Febrary/ 2019	<p><b>Module -1</b>  <b>Evolution and Convergence of International Financial Reporting Standards (IFRS) in India:</b> GAAP in India and Hierarchy of GAAP in India, International Financial Reporting Standards, First time adoption (IFRS 1) – Convergence with IFRS – Stage-wise Approach, Advantages of converting to IFRS, Significant Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS with Ind AS.</p>
February and March/2019	<p><b>Module-2</b>  <b>Accounting and Reporting for Business Combinations (As per Ind AS):</b> Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Accounting in books of vendor/transferor company, Accounting for investment in subsidiary, Accounting for holding companies ( including chain holdings, multiple holdings), Corporate Financial Restructuring (including intercompany holdings), Reconstruction schemes, De-merger.</p>
March / 2019	<p><b>Module-3</b>  <b>Group Financial Statements/ Consolidated Financial Statements:</b> Consolidation of foreign-Holding company, Subsidiary Company and Associate Company including multiple subsidiaries, Concept of a group, Purposes of consolidated financial statements, consolidation procedures-Minority interest, Goodwill, Treatment pre-acquisition profit and concept of Fair value at the time of acquisition,</p>
April/2019	<p><b>Module-4</b></p>

	<p><b>Consolidated Income Statements:</b> balance Sheet and cash Flow Statements for Group companies, Impact of group financial statements at the point of acquisition, Treatment of investment in associates in consolidated financial statements, compare and contrast acquisition and equity methods of accounting, Treatment of investment in Joint ventures in consolidated financial statements</p>
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# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

IV SEMESTER

PROGRAMME: M.COM

FACULTY: Prof.SAMEER DAS

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: STATEGIC COST MANAGEMENT - II

**Books for Reference:**

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.



MONTH /YEAR	UNIT COMPLETED
Febraury/ 2019	<p><b>Module -1</b>  <b>Pricing Strategies in Decision Making</b>  Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing.</p>
February and March/2019	<p><b>Module-2</b>  <b>Transfer Pricing</b>  Transfer Pricing –meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing.</p>
March / 2019	<p><b>Module-3</b>  <b>Learning Curve Theory:</b>  Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve.</p>
April/2019	<p><b>Module-4</b>  <b>Cost of Quality and TQM</b>  Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM –basics, stages, principles, control, corrective actions, PRAISE- steps, problems, implementation Cost of quality report Continuous process improvement.</p>

**Module-5**

**Balanced Scorecard and Benchmarking**

BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card, case studies on BSC.

Benchmarking – Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking

# APS COLLEGE OF COMMERCE

NR COLONY, BENGALURU

PG DEPARTMENT

LESSON PLAN 2018-19

IV SEMESTER

PROGRAMME: M.COM

FACULTY: Prof.VENKANNA

TOTAL HOURS:60

HOURS/WEEK: 4

SUBJECT: GOODS AND SERVICES TAX

**Books for Reference:**

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis,
4. Prentice Hall of India, New Delhi.
5. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
6. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.

MONTH/YEAR	UNIT COMPLETED
Febrary/ 2019	<p><b>Module -1</b> Introduction : Special features of indirect tax levied, all pervasive nature, contribution to Government Revenues, fiscal preference as instrument of planning and development— role of indirect tax laws.</p>
February and March/2019	<p><b>Module-2</b> Central Excise and Salt Act 1944 : Nature of levy of excise duty, classification of excisable goods, price lists and their significance, valuation of excisable goods, central excise licensing – detailed procedure. Clearance of excisable goods – procedure under physical control, compounded levy scheme and self-removal procedures, gate passes, personal ledger account and daily stock accounts. Exemption from excise duty levies – nature and types of exemption notifications. Procedure for clearance of samples, semi-finished goods and return and retention of duty paid goods. CENVAT, CENVAT on Capital goods. Tariff item 68 – significance of the levy, exemption and clearance procedure. Set off of duties – meaning, schemes of set-off and details of procedure. An overview of accounts, records and returns to be maintained/filed under the Act. Adjudication and appeals – detailed procedure before various excise authorities and the appellate tribunal – Transfer pricing</p>
March / 2019	<p><b>Module-3</b> Customs Act 1962 : Details of procedure in relation to the levy, collection and exemption from customs duties – documents to be prepared and presented to customs authorities, valuation of goods, clearance of imported and exported goods procedure. Detailed procedure in relation to transportation and warehousing – relevant rules and regulations.</p>

	<p>Drawback of customs duties paid, preparation and submission of drawback claim forms.</p> <p>Adjudication and appeals before the customs authorities and the appellate Tribunal.</p>
April/2019	<p><b>Module-4</b></p> <p>Central Sales Tax Act 1956 : Constitutional background of CST, Inter-state trade and commerce restriction of powers of taxation on sales by state – liability of sales tax – inter-state sale –occasions movement of goods, sale by transfer of documents, sale under CST – transactions which are not sales – persons liability of sales tax.</p> <p>Persons liable to pay CST – exemptions from CST – sales outside the state – sale in course of import/export – declared goods, forms of declaration.</p> <p>KST – VAT, advantages, disadvantages. Etc..</p>
May/2019	<p><b>Module-5</b></p> <p>G.S.T (GST should be taught after introduction by the Government along with the amendments time to time)</p>

