Branch Name:	B. Com
Program Code:	CM101
Course Name:	Advanced Financial Accounting -II
Course Code:	18-COM406-4C
Pre-requisite Course:	Having knowledge of Advanced Financial Accounting -I

Course Objectives:

1. To provide students sound and in-depth technical and conceptual knowledge of advanced accounting topics.
2. To inculcate an attitude of independent learning.
3. To foster analytical thinking and the use of related disciplines.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory (Marks)		**Practical (Marks)**		
Lecture (L)	**Tutorial (T)**	**Practical (P)**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total (Marks)**
4	**--**	**-**	**4**	**50**	**50**	**-**	**-**	**100**

Subject Contents:

Sr. No	**Topic**	**Total Hours**	**Weightage (%)**
1	**Holding Company Accounting:** Concept of holding company, its characteristics, advantages and disadvantages of holding company. Example based of preparation of Consolidate Balance Sheet as per sec. 129 of the companies act 2013	15	25%
2	**Hire Purchase Accounts:** Meaning and concept of hire purchase business, Examples based on preparation of Hire purchase Trading Account by various methods.	15	25%
3	**Amalgamation Absorption and External reconstruction:** Meaning, Difference, Advantages, Disadvantages, Accounting standard 14. Advanced level problems including inter holding and intercompany transaction.	15	25%
4	**Modern Accounting Practices and Financial Technology:** Accounting Analytics and Data Visualization, Introduction to FinTech in Accounting, ESG (Environmental Social Governance) Reporting, Blockchain in Accounting and Auditing.	15	25%

Text Books:

1. Gupta, R.L: Advanced Financial Accounting, S.Chand & Co. New Delhi.

Reference Books:

1. Beams, F.A. Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden, J and S.K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.
3. Engler, C.,L.A Bernstein and K.R. Labert: Advanced Accounting, Irwin Chicago.
4. Fishcer, P.M. W.J Taylor and J.A . Leer: Advanced Accounting, South-western, Ohio.
5. Keiso D.E. and J.J. Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
6. Maheshwari, S.N: Advanced Accountancy - Vol. II, Vikas Publishing House, New Delhi.
7. Monga, J.R.: Advanced financial Accounting, Mayoor Paperbacks, Noida.
8. Narayanswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.
9. Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.

10. Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.

List of Open-Source Software/learning website:
https://youtu.be/b2W2F6m7vn0?si=EH7iJLYBQdtLufbH
https://youtu.be/2O32vqRptK8?si=AcJ772uygGQ5qlZP
https://youtu.be/5xxam8M6toI?si=PkOtTUPyOhubuMDt

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	**Description**	**Bloom's Taxonomy Level**
CLO1	Explain the concepts, features, advantages, and limitations of holding companies and legal provisions under the Companies Act 2013.	2.Understand
CLO2	Prepare consolidated balance sheets of holding and subsidiary companies in accordance with statutory requirements.	3.Apply
CLO3	Apply accounting procedures for hire purchase transactions and prepare hire purchase trading accounts using appropriate methods.	3.Apply
CLO4	Analyze accounting treatment of amalgamation, absorption, and reconstruction including inter-company holdings and transactions as per Accounting Standard 14.	4.Analyze
CLO5	Evaluate modern accounting practices including ESG reporting, FinTech applications, and blockchain in accounting and auditing.	5.Evaluate
CLO6	Develop data-driven accounting insights using analytics and visualization tools for effective financial decision-making.	6.Create

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes	**Programme Outcomes (POs)**																**Programme Specific Outcome (PSOs)**	
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**PSO1**	**PSO2**
CLO1	H	M								M		M					M	
CLO2	H	H	M			M		M		M			L		M		H	
CLO3	H	H	M				L			M	M			M		L	H	
CLO4	H	H	H	M					L	M		L					H	M
CLO5	M	M		H	H			L		H			M	L		M	M	H
CLO6	M	M	H	H	M					H					L		H	H

H: High, M: Medium, L: Low

Branch Name:	B. Com
Program Code:	CM101
Course Name:	Advanced Financial Management-II
Course Code:	18-COM407-4C
Pre-requisite Course:	Basics Management Theories and Practices up to B.com.

Course Objectives:

To get expertise knowledge in financial management and evaluate various financial plans and get expertise in investment and financial decisions

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Subject Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Dividend Decisions:** Issues in dividend decisions, Walter's model, Gorden's model, M.M hypothesis, traditional approach of dividend, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Form of dividends; Stability in dividend policy; Corporate dividend behaviour.	15	25%
2	**Management of Working Capital:** Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimension of working capital management.	15	25%
3	**A. Management of Cash:** Meaning of Cash Management, motives of holding cash, techniques of cash management, preparation of cash budget. **B. Management of Inventory:** Meaning of inventory, inventory management, techniques of inventory management, levels of inventory, economic order quantity.	15	25%
4	**Financial Risk Management:** **Meaning and Scope**: Understanding types of financial risks faced by firms—market risk, credit risk, liquidity risk, operational risk. **Risk Identification and Measurement**: Techniques to measure risk—standard deviation, beta, value at risk (VaR), stress testing. **Hedging Techniques**: Use of derivatives like forwards, futures, options, and swaps to manage financial risks. **Corporate Risk Policy**: Setting risk limits, diversification, insurance, and internal controls. **Integration with Financial Planning**: Aligning risk management with capital budgeting, dividend, and working capital decisions.	15	25%

Text Books:

- Advanced Financial Management & Accounting – by Vaibhav Sharma and others

Reference Books:

1. Bhattacharya, Hrishikas : Working Capital Management : Strategies and Techniques, Prentice Hall, New Delhi.
2. Chandra, Prasanna : Financial Decision Making, Prentice Hall, Delhi.
3. G. Sudarshan Reddy :Financial Management (Principle and Practice)
4. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
5. Philippe Jorion — Financial Risk Manager Handbook
6. Smithson & Wilford — Managing Financial Risk
7. Michel Crouhy, Dan Galai & Robert Mark — The Essentials of Risk Management

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the basic concepts, objectives, and functions of financial management in business.	2 Understanding
CLO2	Explain and evaluate financial statements and apply tools of financial analysis for decision making.	2 Understanding, 3 Applying
CLO3	Analyze capital budgeting techniques to evaluate investment decisions and select profitable projects.	2 Understanding, 3 Applying
CLO4	Understand and apply concepts of capital structure and cost of capital in financing decisions.	2 Understanding
CLO5	Evaluate sources of long-term and short-term financing and their impact on financial planning.	3 Applying
CLO6	Analyze dividend decisions, working capital management, cash and inventory management, and financial risk management for effective financial decision-making.	2 Understanding, 3 Applying

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1	H	M								L							M	
CLO2		H	M	H	H					M							H	
CLO3	H		M				M					M					H	
CLO4				M						M							H	M
CLO5	M		M	M	M												H	M
CLO6	H		H			M				M		M	M				H	M

H: High, M: Medium, L: Low

Branch Name:	B. Com
Program Code:	CM101
Course Name:	Accounting For Managerial Decisions
Course Code:	18-COM408-4C
Pre-requisite Course:	Basic knowledge of accounting and management during graduation.

Course Objectives:

1. To enumerate the fundamental concepts of managerial accounting appropriate for all organizations.
2. To discuss appropriate financial information to make operational decisions.
3. To demonstrate usage of accounting data in critical management situations.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Subject Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Standard Costing:** **(A)**Reconciliation of the actual profit with the standard profit/budgeted profit. **(B)**Accounting procedure for standard cost: - Partial Plan and Single Plan, Disposition of Variance. **(C)**Interpretation and Investigation of Variances **(D)** Opportunity Cost Approach to Variance	15	25%
2	**Short-Term Decision-Making Techniques:** **(A) Marginal Costing and Absorption Costing:** Meaning, importance and application of the concept of contribution. Effect of absorption and marginal costing on inventory valuation and profit determination. Calculation of profit or loss under absorption and marginal costing. Reconciliation of the profits or losses calculated under absorption and marginal costing. Advantages and disadvantages of absorption and marginal costing. **(B) Cost Volume Profit (CVP) Analysis:** **Break-even Analysis: -** Meaning, assumptions, limitations, formulas, Break-even chart, Margin of Safety, Angle of incidence, Relation of Breakeven point, Margin of safety and Angle of incidence. **Cost Volume Profit Analysis: -** Meaning, Procedure, Advantages, Assumptions, Practical difficulties, Profit volume chart. Practical Examples	15	25%
3	**Transfer Pricing:** Necessity, Transfer Pricing Methods: Pricing at cost; Standard cost-plus lump sum; Market Prices; Prorating the overall contribution; Dual Pricing; Negotiated Prices. Benefits of transfer pricing policy and concept of international transfer pricing.	15	25%
4	**Responsibility Accounting and Reporting to Management:** **(A) Responsibility Accounting:**	15	25%

	Meaning, Features of Responsibility Accounting, Advantages and limitations of Responsibility Accounting, Prerequisites for Responsibility Accounting, Responsibility Centre and its types **(Theory Only).** **(B) Reporting to Management:** Meaning, Objectives, Significance of good report, Types of Report: - Special & Routine Report- Report to the different level of management, Modes of reporting, Process of preparing report, Reporting practices of Indian corporate. **(Theory Only)**		

Text Books:

1. Arora M.N., Cost and Management Accounting,Vikas Publishing House Pvt. Ltd. New Delhi

Reference Books:

1. Charles T. Horngren, G.L. Sundem and W.O. Stratoon, Introduction to Management Accounting, Pearson,New Delhi
2. Dr.Tulsian P.C., Cost Accounting, S. Chand Publishing, New Delhi
3. Jawaharlal, Management Accounting, Himalaya Publishers, Mumbai.
4. Kishor Ravi M., Cost and Management Accounting, Taxmann Publications Pvt. Ltd. New Delhi
5. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons, New Delhi
6. Maheswari, S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
7. Robert S. Kaplan and Anthony A. Atkinso, Advanced management Accounting, Prentice hall, New Delhi.

List of Open-Source Software/learning website:

1. https://www.youtube.com/watch?v=YzsTIjJh1UE
2. https://www.youtube.com/watch?v=PhAd1y8r3_k

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Explain the concepts, procedures, and significance of standard costing including variance analysis and reconciliation of profits.	2 Understanding
CLO2	Analyze and interpret variances using standard costing techniques and apply opportunity cost approaches in decision-making.	4Analyzing
CLO3	Apply marginal costing and absorption costing techniques for profit determination and reconciliation.	3 Applying
CLO4	Analyze cost-volume-profit (CVP) relationships and apply break-even analysis for managerial decision-making.	4Analyzing
CLO5	Evaluate transfer pricing methods and their impact on organizational performance and decision-making.	5 Evaluating
CLO6	Explain responsibility accounting concepts and develop effective management reporting systems for performance evaluation.	6 Creating

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**PSO1**	**PSO2**
CLO1	H		M	H						H							H	M
CLO2		M			M	M							H					H
CLO3		M	H					M		H				H			M	
CLO4		H								M								H
CLO5	M		H			L						M		M			M	
CLO6		L		M	H					M							H	

H: High, M: Medium, L: Low

SANKALCHAND PATEL UNIVERSITY

Faculty of Commerce
B. Com (Semester–VIII)
(Honours/Honours with Research)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	CM101
Course Name:	Managerial Economics
Course Code:	18-COE409-4C
Pre-requisite Course:	Basic knowledge fundamental concept of Economics and Micro Economics.

Course Objectives:

1. Develop and understanding of the applications of managerial economics.
2. To increase students understanding of Economic way of thinking and analyzing to business decision making problems.
3. To make students understand the rigors of various Economic models and their applications in business decisions.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory (Marks)		**Practical (Marks)**		
Lecture (L)	**Tutorial (T)**	**Practical (P)**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total (Marks)**
4	**--**	**-**	**4**	**50**	**50**	**-**	**-**	**100**

Subject Contents:

Sr. No	**Topic**	**Total Hours**	**Weightage (%)**
1	**Introduction:** Nature and Scope of Managerial Economics, relationship with economic theory, decision sciences, and functional areas of business. **Theory of the Firm:** Reasons for existence of the firms & their functions, the objective and value of the firm, constraints on the operation of the firms, limitations of the theory of the firm. **Nature & Functions of Profits:** Business vs. Economic Profits, Theories of Profit, Functions of profit. **Tools of Analysis:** Marginal Analysis, Optimization, Decision and Game Theory. The International Framework of Managerial Economics.	15	25%
2	**Production Analysis:** Factors of Production, Theory of Production, Returns to a Variable Factor, Production Function with two Variable Inputs, Optimum Factor Combination, Cost Analysis, Break Even Analysis, Supply and its Elasticity	15	25%
3	**Market Structure:** Perfect competition, monopoly, and monopolistic competition. Oligopoly and Strategic Behaviour: Oligopoly & market concentration, Oligopoly Models, and Strategic Behaviour and Game Theory. Price and Output relationship under different market structures.	15	25%
4	**Pricing Practices:** Pricing Theories. Pricing of multiple products. Price discrimination. International price discrimination & Dumping. Transfer Pricing in Practice.	15	25%

Text Books:

1. Managerial Economics: G.S. GuptaTata McGraw Hill, Delhi.
2. Managerial Economics: B.S. SHAH Prakashan

Reference Books:

1. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hill, Delhi.
3. Dholakia, R.H. and A. L. Oza: Micro Economics for management students, Oxford Uni. press, Delhi.
4. Gough, J.and s. Hills: fundamentals of Managerial Economics Analysis and Cases, Prentice Hall India, Delhi.
5. Petersen, H Craig and W. Cris Lewis: Managerial Economics, Prentice Hall,Delhi.
6. Varian, H.R: International microeconomics: A Modern app roach, East West Press, New Delhi

List of Open-Source Software/learning website:

1. https://www.youtube.com/watch?v=vLPpF0hunwc
2. https:// www.youtube.com/watch?v=N7cQirBto2k

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Explain the nature, scope, and fundamental concepts of managerial economics and its relationship with economic theory and business decision-making.	2 Understanding
CLO2	Analyze the theory of the firm, objectives, constraints, and various theories and functions of profit.	4 Analyzing
CLO3	Apply analytical tools such as marginal analysis, optimization, and game theory in managerial decision-making.	3.Applying
CLO4	Analyze production and cost functions, including factor combinations, break-even analysis, and supply elasticity.	4 Analyzing
CLO5	Evaluate pricing and output decisions under different market structures including perfect competition, monopoly, monopolistic competition, and oligopoly.	5 Evaluating
CLO6	Analyze pricing strategies such as price discrimination, transfer pricing, and international pricing in real business scenarios.	4 Analyzing

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1	H		M	H						H							H	M
CLO2		M			M	M				H								M
CLO3	M		H	L		L				H				H			H	
CLO4		H			L					M								H
CLO5	M		H			L						M		M			M	
CLO6		L		M	H					M							H	

H: High, M: Medium, L: Low

Faculty of Commerce
B. Com (Semester– VIII)
(Honours/ Honours with Research)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	CM101
Course Name:	Research Methodology- II
Course Code:	18-COE410-4C
Pre-requisite Course:	Basics Management Theories and Practices up to B.com.

Course Objectives:

- To familiarize students with the fundamental concepts, tools, and techniques required for conducting research and for preparing effective research reports.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
4	--	-	4	50	50	-	-	100

Subject Contents:

Sr. No	Topic	Total Hours	Weightage (%)

1	**Data Collection Methods:**
	• Types of data and sources – Primary and Secondary data sources
	• Methods of collection of primary data:
	  o Observation: structured/unstructured, disguised/undisguised, mechanical/gadget-based
	  o Experimental: field experiments, laboratory experiments
	  o Interview: personal interview, focus groups, in-depth interviews
	  o Survey: telephonic survey, mail, email, internet survey, social media, media listening
	• Advantages and limitations of each data collection method
	• Difference between the Primary and Secondary data collection
		15	25%

2	**Survey Instruments and Scaling Techniques:**
	• Survey Instruments:
	  o Questionnaire designing; Principles of good Questionnaire
	  o Types of questions: open-ended, close-ended, dichotomous, multiple-choice, Likert-scale
	• Scaling techniques:
	  o Nominal, Ordinal, Interval, Ratio, Likert rating scale
		15	25%

3	**Data analysis and Interpretation:** • Overview and purpose of data analysis and Interpretation • Descriptive statistics (Mean, Median, Mode and standard deviation) • Reliability and validity analysis • Cross-tabulation analysis • One sample and paired sample T-test • ANOVA: Meaning and types	15	25%
4	**Research Report Writing and Ethics:** • Research report writing:	15	25%

	- Meaning, importance, and functions of reports - Essentials of a good research report - Steps in writing a report - Types of reports: descriptive, analytical, technical, project, research paper - Footnotes, endnotes, bibliography, abstract • Research ethics: - Ethics in research - Objectivity, confidentiality, and anonymity in Research - Plagiarism		

Text Books:

- "Research Methodology: Methods and Techniques" by C.R. Kothari

Reference Books:

1. Manu, Y., Kumar, Suresh, Ranjan, Radha & Joshi, Prarthana. Essentials of Research Methodology. New Delhi: KDP Publications, 2024.
2. Donald Cooper & Pamela Schindler: "Business Research Methods" Tata McGraw Hill
3. Kushwaha, Ram Singh, Mishra, Sandip Kumar & Srivastava, Anjita. Research Methodology. New Delhi: Noble Science Press, 2024.Kothari C R, Research Methodology (Methods and Techniques) New Age Publications
4. Malhotra Naresh K, Marketing research and applied orientation, Pearson
5. O.R.Krishnaswamy, Research methodology in social sciences, Himalaya Publication

List of Open-Source Software/learning website:

1. https://youtu.be/GmmO6T-2Dfg?si=aHXd_VwEQfWkyJWk
2. https://youtu.be/_VLnqSNNH-U?si=CytDoxvFTA8ZyL3w

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Students will be able to differentiate between primary and secondary data sources and their collection methods.	2 Understanding
CLO2	Students will be able to design questionnaires and select appropriate survey instruments for data collection.	6 Creating
CLO3	Students will be able to apply scaling techniques such as nominal, ordinal, interval, ratio, and Likert scales in surveys.	3 Applying
CLO4	Students will be able to analyze and interpret data using descriptive statistics, t-tests, ANOVA, and cross-tabulation.	4 Analyzing
CLO5	Students will be able to prepare research reports with proper structure, referencing, and essential elements.	5 Evaluating
CLO6	Students will be able to demonstrate ethical practices in research, including objectivity, confidentiality, and avoiding plagiarism.	5 Evaluating

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1	H		M	H						H							H	M
CLO2		M			M	M				H								M
CLO3	M		H	L		L				H				H			H	
CLO4		H			L					M								H
CLO5	M		H			L						M		M			M	
CLO6		L		M	H					M							H	

H: High, M: Medium, L: Low