



**MES Garware College of Commerce, Pune, India
(Autonomous)**

**Affiliated to
Savitribai Phule Pune University, Pune**

**Choice Based Credit System - CBCS
(2021 Pattern)
With effect from Academic Year 2021-22**

**Degree Programme of
Master of Commerce (M.Com)**

**Course Contents
Semester II**

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Course Contents

Course Code: M1-21/201	Subject / Course : Financial Analysis and Control	Marks: 100 Credits: 4
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To develop the conceptual understanding of Financial Analysis and Control and provide practical exposure to apply various tools of Financial Statement Analysis 2. To enable to use various types of ratios for financial and investment decisions and introduce to the technique of financial modelling 3. To impart the knowledge about Cash Flow and Fund Flow Statements and their importance in financial analysis and control 4. To introduce to techniques of capital budgeting and enable to apply them for long term investment decisions 		
<p>Course Outcome:</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Understand and apply various tools of Financial Statement Analysis for Inter - Company and Intra Company analysis of financial performance</p> <p>CO2: Critically analyse the financial performance, capital structure and leverage by applying ratio analysis technique and get acquainted with financial modelling</p> <p>CO3: Prepare Cash flow and fund flow statements and understand its importance in financial analysis and control</p> <p>CO4: Apply capital budgeting techniques for long term investment decision</p>		

Unit	Unit Title	Contents	No. of Lectures
I	Fundamentals of Financial Analysis and Control and Analysis of Financial Statements	1.1 Meaning of Financial Analysis and Control. Objectives and Importance of Financial Analysis 1.2 Analysis of Financial Statement-tools of financial statement analysis, Comparative and Common Size Statement, Problems on Intra & Inter Company Comparison, 1.3 Trend analysis	15

Unit	Unit Title	Contents	No. of Lectures
		Theory and Problems	
II	Ratio Analysis and its application	2.1 Ratio Analysis and Interpretation –Concept and Importance 2.2 Types of Ratios –Liquidity, Leverage, Activity and Performance Ratios 2.3 Application of Ratio Analysis in decision making 2.4 Limitations of Ratio Analysis 2.5 Introduction to Financial Modelling - Construction of pyramid of ratios from a published financial statement by using Microsoft Excel Theory and Problems	16
III	Cash Flow and Fund Flow Statements	3.1 Meaning and importance 3.2 AS -3 3.3 Problems on Cash Flow and Fund Flow Statements Theory and Problems	15
IV	Long term investment decision (Capital Investment Decision)	4.1 Meaning-Need and Importance of Capital budgeting 4.2 Investment Evaluation Techniques -Pay Back Period, Rate of Return, Discounted Pay Back Period-Discounted cash flow-Net Present Value-Internal Rate of Return, Modified Internal Rate of Return, Profitability Index. Relationship between risk and returns 4.3 Advantages and Disadvantages of Capital Budgeting techniques Theory and Problems	14
Total No of Lectures			60

Suggested Readings :

Sr. No.	Title of the Book	Author/s	Publication
1	Advanced Management Accounting	Ravi Kishore	Taxman, New Delhi
2	Management Accounting & Financial Analysis	Ravi M. Kishore	Taxman, New Delhi
3	Financial Reporting and Analysis	Dr. Jawahar Lal Dr. Sucheta Guaba	Himalaya Publication House, New Delhi
4	Financial Accounting and Analysis	P Perm Chand and Madna Mohan	Himalaya Publishing, Mumbai
5	Management Accounting & Financial Analysis	M.Y. Khan & P.K. Jain	(Tata McGraw hill), New Delhi
7	Financial Modeling for Equity Research: A Step-by-Step Guide to Earnings Modeling.	Moschella, John	Guternberg Research publishing
8	Building Financial Models with Microsoft Excel https://aggie-horticulture.tamu.edu/faculty/hall/EAGL/Finance%20Readings/Financial%20statement%20analysis/Building%20financial%20models%20with%20microsoft%20excel.pdf	K Scot Proctor	John Wiley and Sons

Note :

1. Weightage to Theory and Problems

30 % of marks for Theory & 70 % of marks for Practical problems

2. Area of practical problems:

- 1) Comparative and Common Size Statement
- 2) Trend analysis
- 3) Ratio Analysis–Liquidity, Leverage, Activity and Performance Ratios
- 4) Cash Flow and Fund Flow Statements
- 5) Investment Evaluation Techniques -Pay Back Period, Rate of Return, Discounted Pay Back Period-Discounted cash flow-Net Present Value-Internal Rate of Return, Modified Internal Rate of Return, Profitability Index.

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Course Code: M1-21/202	Subject / Course : Industrial Economics	Marks : 100 Credits: 4
<p>Course Objectives :</p> <ol style="list-style-type: none"> 1. To provide the knowledge to the students in core & specialized area of Industrial Economics 2. To make students aware about industrial location, regional imbalance and measures taken by the Government to create balance industrial growth. 3. To understand industrial productivity, efficiency and scale of production. 4. To make students inquisitive about changing industrial policy, enlarged availability of financial resources and its impact on industrial growth in India. 		
<p>Course Outcome :</p> <p>After completing the course, the student shall be able to</p> <p>CO1: Get the basic information & knowledge about the specialized area of Industrial Economics.</p> <p>CO2: Identify the development in various aspects of industrial location and the aspects of regional imbalance and balanced industrial growth.</p> <p>CO3: Analyze existing industrial productivity, efficiency, scale of production and know the probable measures for improvement.</p> <p>CO4: Think logically about factors encouraging industrial growth, availability of financial sources and get inspiration for the further quest on the basis of research.</p>		

Unit	Unit Title	Contents	No. Of Lectures
I	Industrial Economics- Introduction and Concepts	1.1 Meaning, Nature, Scope, Need and Significance of Industrial Economics 1.2 Industrial Combinations- causes, mergers and amalgamations, industrial monopolies, control of monopolies, Competition Commission of India 1.3 Introduction & Importance to Managerial Economics	15
II	Industrial Location	2.1 Factors Affecting Location of Industries 2.2 Theories of Industrial Location- Alfred Weber's Theory, Sargent Florence Theory 2.3 Industrial Imbalance –Need for balanced regional industrial development–Causes for and Measures to correct Industrial imbalance	15

Unit	Unit Title	Contents	No. Of Lectures
		2.4 Regional Industrial Imbalance in India – Extent , Government Policy Measures for Balanced Regional Industrial Development	
III	Industrial Productivity, Efficiency and Size of Firm	3.1 Industrial Productivity and Efficiency- Meaning, Norms, Tools and measurement of Industrial Productivity and Efficiency 3.2 Affecting Industrial Productivity and Efficiency 3.3 Industrial Productivity in India 3.4 Causes of Low Industrial Productivity 3.5 Remedial measures by the Government to improve industrial productivity 3.6 Size of Firm- Determinants of Size of Firm 3.7 Optimum Size of Firm- Meaning and its Determinants	15
IV	Industrial Finance and Indian Industrial Growth	4.1 Meaning, Scope, Importance of Industrial Finance 4.2 Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans, etc. 4.3 Foreign Capital- Need, Government's Policy, Direct Investment, Foreign Institutional Investment, External Commercial Borrowings 4.4 Introduction of Core Sector Industries and Indian Industrial Growth Since 1991. 4.5 Definition of Micro, Small, Medium Enterprises Performance and Problems of MSMES.	15
Total No. of Lectures			60

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Edition	Place
1.	Industrial Economics: Indian Perspective	Cherunilam, F.	Himalaya Publishing House.	3 rd , 1994	Mumbai.
2.	Industrial Economy of India.	Sivaya, K.V. and Das	Sultan Chand	VBM (latest Edition)	Mumbai.

Sr. No.	Title of the Book	Author/s	Publication	Edition	Place
3.	Industrial Economics.	Sing, A. and A. N. Sadhu.	Himalaya Publishing House	-	Mumbai.
4.	Industrial Growth in India - Stagnation since Mid-sixties	Ahluwalia I.J.	Oxford University Press	1986	New Delhi
5.	Industrial Economics	Burthwal R. R.	Wiley Eastern Ltd	2010	New Delhi
6.	Indian Economy.	Datt & Mahajan.	S. Chand Publishing	72 th , 2020	New Delhi
7.	Small Scale Industries and Entrepreneurship in the 21st Century.	Vasant Desai.	Himalya Publishing House	9 th , 2017	Delhi
8.	Managerial Economics.	D.N. Dwivedi.	Vikas Publishing House	8 th , 2018	New Delhi
9.	Industrial Economics.	Dr. Ranjana Seth	Ane Books Pvt. Ltd.	2010.	New Delhi

Suggested Web / E-Learning Resources:

Sr. No		Web references Recommended
1	Lectures	https://www.economicsnetwork.ac.uk/teaching/Lecture%20 Slides/Industrial%20Economi
	PPT	http://www.powershow.com/view/26979b- GI2M/INDUSTRIAL_ECONOMICS powerpoint ppt presentat ion
	Articles	https://onlinelibrary.wil ey.com/journal/14676451
2	Lectures	https://www.studocu.com/en/d ocument/university-of-nottingham/industrial- economics/lecture- notes/lecture-notes-lectures-1-10/594973 /view
	PPT	http://www.staff.city.ac.uk/~sj355/INDUSTRIAL%20intro.ppt
	Articles	https://onlinelibrary.wil ey.com/lo/ https://onlinelibrary.wiley.com/doi/10.1002/ind.14676451
3	Lectures	h ttps://www.hse.ru/data/2010/ 10/22/ 1224130267/BSc4_ indus trial_en.p d f
	PPT	https://slideplayer.com/slide/11650124
	Articles	https://econpapers.repe c.org/article / blajindec/

Course Code : M1-21/203	Subject : Advanced Accounting in Taxation Course : Specialized Areas in Accounting	Marks:100 Credits: 04
Course Objectives :		
<ol style="list-style-type: none"> 1. To understand the application of advanced specialized accounting practices in the field of modern business and profession 2. To enhance the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies 3. To acquaint the information regarding Hotel Accounting, Hospital Accounting, Transport Accounting and Fund-based Accounting. 4. To acquaint the knowledge of Accounts and Records under GST Act 		
Course Outcome :		
After completing the Course, the student shall be able to:		
CO1: Understand the accounting for Construction Contracts and prepare the Contract Accounts		
CO2: Understand the Accounting for Amalgamation, Absorption and Internal Reconstruction.		
CO3: Acquaint with Hotel Accounting, Hospital Accounting, Transport Undertakings Accounting Fund-based Accounting to create an avenue for employment in the Academics and also to benefit Industry		
CO4: Understand the Accounts and Records under GST Act		

Unit	Unit Title	Contents
I	Accounting of Construction Contracts	1.1 Introduction –Accounting treatment 1.2 Percentage of Completion Method, Completed Contract Method. 1.3 Provision for foreseeable losses-Principles to be followed while taking credit for profit on incomplete contracts 1.4 Valuation & disclosure of Work-in-progress, Escalation clause 1.5 Preparation of Contract Accounts as per AS7 and AS 11, 115..... 1.6 Certification under Real Estate Regulation and Development Act, 2016 (RERA)
II	Accounting for Corporate Restructuring	2.1 Amalgamation 2.2 Absorption 2.3 Internal Reconstruction - reparation of Scheme of Internal

Unit	Unit Title	Contents
		Reconstruction. (Advanced problems only)
III	Service Sector Accounting:	3.1 Hotel Accounting - Introduction - visitors' ledger. 3.2 Hospital Accounting - Introduction- capital and revenue expenditure OPD & IPD Register. 3.3 Transport Undertaking - Introduction - Preparation of Final Accounts - Accounting of Roadways Preparation of final accounts - Log Book. 3.4 Fund Based Accounting: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.
IV	Accounts and Records under GST Act	4.1 Books of Accounts & Records under GST Act 4.2 Preparation of various Reconciliation Statements. 4.3 Audit under GST Act 4.4 Period for Retention of Accounts

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication
1.	Advanced Financial Accounting	Shawar Saleem	Vikas Publication House
2.	Advanced Account- Vol. I	Shukla, M. C., T. S. Grewal and S. C. Gupta	S. Chand and Co. Ltd.
3.	Advanced Practical Accounts	Anjan Bhattacharya & Subrata Mukerjee	S. Chand and Co. Ltd.
4.	Advanced Accounting	M. C. Shukla & S. P. Grewal	S. Chand and Co. Ltd.
5.	Indirect Taxes	V. S. Datey	Taxman Publication
6.	Advanced Accountancy	Jain and Narang	Kalyani Publishers
7.	Advanced Management Accounting	Ravi Kishor	Taxman

Suggested Web/E-Learning Resources :

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Journals / Articles / Case studies
1.	Accounting of Construction Contracts	https://youtu.be/IXvesz0kVqk	Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management Accountant
2.	Accounting for Corporate Restructuring		
3.	Service Sector Accounting:		https://www.icai.org/
4.	Accounts and Records under GST Act		

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Course Code : M1-21/204	Course : Advanced Accounting and Taxation Subject: Business Tax assessment and planning	Marks : 100 Credits: 4
Course Objectives :		
<ol style="list-style-type: none"> 1. To provide insight on Income Tax Act for computation of income of Partnership Firm, Co-Operative society and Charitable Trust. 2. To impart knowledge about provisions of set off and carry forward of losses and procedural aspects related with returns and assessment. 3. To acquaint with concept of tax planning and management. 4. To provide exposure to various concepts under Goods and Service Tax (GST) Act and Customs Act 		
Course Outcome :		
<p>CO1: Compute income of Partnership firm, Co-Operative Society and Charitable Trust</p> <p>CO2: Understand provisions of Set off and carry forward of losses and all procedural aspects related with returns and assessment.</p> <p>CO3: Understand concept and significance of tax planning and management.</p> <p>CO4: Understand various concepts under GST Act and Customs Act and compute GST liability.</p>		

Unit	Unit Title	Contents	No of lectures
I	Assessment of Various entities	1.1 Assessment of Partnership Firms including LLP 1.2 Assessment of Co-operative Societies. 1.3 Assessment of Charitable Trust (Theory & Problems)	20
II	Procedural aspects	Clubbing of income and set off and carry forward of losses (Theory and problems) Income Tax authorities, Return of Income and forms of Income Tax Return, Procedure for assessment – Types of assessment, Appeals & Revision, Tax Deducted at Source. Advance Tax, Interest and Penalties, Offences and Prosecutions, Refund of Tax, Introduction to Double Taxation Avoidance Agreement (DTAA)	16

Unit	Unit Title	Contents	No of lectures
III	Tax Planning and Management	Concept of Tax Planning and Management, Need, Objectives, Limitations, Types (Short Term, Long Term, permissive, purposive), Difference between Tax exemption, Tax Evasion and Tax Avoidance (theory)	06
IV	Goods and Service Tax	Concept of GST – Meaning 4.1 Evaluation of GST, Types – CGST, SGST, UTGST, and IGST. 4.2 Procedure for registration under GST, Persons liable for Registration – Compulsory and Deemed registration, cancellation of registration, GST Returns 4.3 Levy & Collection of Tax, Scope of supply, composite & mixed supply, Time of supply goods & services, Input Tax Credit (Theory & Problem) 4.4 Customs Duty – Introduction to customs Duty – valuation, Customs Procedure, Classification for customs & Rate of Customs Duty (Theory)	18
Total No. of Lectures			60

Suggested Readings :

Sr. No	Title of the book	Author	Publication
1.	Income Tax Bare Act	-	-
2.	Income tax Rules	-	-
3.	Students Guide to Income Tax including GST	Dr. Vinod K. Singhanian and Dr. Monica Singhanian	Taxman Publications (P) Ltd
4.	Students Guide to Income Tax including GST Problems and solution	Dr. Vinod K. Singhanian and Dr. Monica Singhanian	Taxman Publications (P) Ltd.
5.	Practical Approach to Income Tax	Dr. Girish Ahuja, Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.

Web Links:

1. www.icaai.org
2. www.icsi.edu
3. www.icmai.in

Note:

Finance Act & amendments in taxation law enacted immediately preceding the Academic Year will be applicable.



Course Code : M1-21/205	Course : Advance Cost Accounting & Cost Systems Subject: Application of Cost Accounting	Marks : 100 Credits : 4
Course Objectives :		
<ol style="list-style-type: none"> 1. To introduce to the concept of integral and non-integral cost accounting. 2. To provide insight on Product Life Cycle Costing and Value Chain Analysis. 3. To develop the understanding about Cost Allocation & Activity Based Costing. 4. To develop in-depth understanding of Transfer Pricing and Target Costing. 		
Course Outcome :		
<p>CO1: Understand the concept of integral and non-integral cost accounting.</p> <p>CO2: Get insight of Product Life Cycle Costing and Value Chain Analysis.</p> <p>CO3: Understand the Cost Allocation & Activity Based Costing.</p> <p>CO4: Understand in-depth the concept of Transfer Pricing and Target Costing.</p>		

Unit	Unit Title	Contents	No of Lectures
I	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts	Book - keeping, Cost Ledgers, inter-locking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs & Methods.	15
II	Product Life Cycle Costing (PLC): & Value Chain Analysis (VCA)	Introduction, Product Life Cycle, Phases and Characteristics of Product Life Cycle, Value Chain Analysis – Approach for Assessing Competitive Advantages – Value Chain Analysis V/S Conventional Management Accounting.	15
III	Cost Allocation and Activity Based Costing	<ol style="list-style-type: none"> 1. Cost Allocation – Meaning, Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating Costs in Cost Centres using Direct Method, Step Down Method and Reciprocal Method. 2. Activity Based Costing – Introduction, Steps in ABC Systems, Levels of Activities Advantages & Limitations 	15

Unit	Unit Title	Contents	No of Lectures
IV	Strategic Cost Management	4.1 Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing, Methods of Transfer Pricing- Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices 4.2 Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost-Plus Pricing	15
Total No of Lectures			60

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Cost Accounting & Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
2.	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann	New Delhi
3.	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot,	New Delhi
4.	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
5.	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
6.	Cost Accounting & Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,	New Delhi

Suggested Web / E-Learning Recourses :

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Films	Journals / Articles / Case studies
1.	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts	Youtube	-	The Management Accountant, The Chartered Accountant, The Chartered Secretary
2.	Product Life Cycle Costing (PLC): & Value Chain Analysis (VCA)	Youtube	You Tube films showing working of different industries.	The Management Accountant, The Chartered Accountant, The Chartered Secretary
3.	Cost Allocation and Activity Based Costing	Youtube	-	The Management Accountant, The Chartered Accountant, The Chartered Secretary
4.	Strategic Cost Management	Youtube	-	The Management Accountant, The Chartered Accountant, The Chartered Secretary

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Course Code : M1-21/206	Subject : Advanced Cost Accounting & Cost Systems Course : Cost Control and Cost Systems	Marks : 100 Credits : 4
Course Objectives:		
<ol style="list-style-type: none"> 1. To acquaint the students with practical application of Marginal Costing and Break Even Analysis 2. To impart the knowledge of pricing decisions and strategies 3. To enable to understand the process of designing and installing the costing System 4. To enable to understand the applicability of cost control and cost reduction techniques 		
Course Outcome :		
After completing the course, the student shall be able to		
CO1: Get acquainted with practical application of Marginal Costing and Break Even Analysis		
CO2: Understand, compare the implications of pricing decisions and pricing strategies		
CO3: Understand the Process of designing and installing the Costing System		
CO4: Understand the applicability of cost control and cost reduction techniques		

Unit	Unit Title	Contents	No of Lectures
I	Application of Marginal Costing and Break Even Analysis (Cost – Volume – Profit Analysis) – Profit Analysis	1.1 Application of Marginal costing and Break Even Analysis (Cost Volume Profit Analysis)- Cost control ,Profit planning , Evaluation of performance, Decision making 1.2 Key or Limiting factor , Make or Buy Decision, Optimizing product mix, Fixation of selling price , Discontinuance of product, Diversification of Product line, Accept or reject new order, Alternative course of action, Closing down of operations, Purchasing or Leasing 1.3 Uses of CVP analysis, Break even Charts, profit volume charts.	20
II	Pricing Decision	2.1 Introduction –Theory of Price – Pricing Policy 2.2 Principles of Product Pricing 2.3 Pricing of Finished Product 2.4 New Product Pricing	14

Unit	Unit Title	Contents	No of Lectures
		2.5 Pricing Strategies	
III	Costing system Design & Installation	3.1 Introduction 3.2 Study of Production Process, 3.3 Selection of Methods of Costing, 3.4 Creating Cost Centers and Cost Codes. 3.5 Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. 3.6 Fixing Responsibility and designing suitable MIS. 3.7 Designing and Installing Cost System in Computerized Environment	12
IV	Cost Control ,Cost Reduction and Productivity	4.1 Cost Control, Cost Reduction Programme and its Implementation ,Methods and Techniques 4.2 Recent techniques of Cost Control and Cost Reduction 4.3 Productivity: Meaning, causes of lower Productivity , improvement in Productivity 4.4 Measurement of Productivity-Material, Labour, Machines, Capital , Power & overall Productivity	14
Total No of Lectures			60

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
2	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann	New Delhi
3	Cost Accounting Theory And Problems	S. N. Maheshwari	Shree Mahavir Book Depot.	New Delhi
4	Cost & Management Accounting	Jain and Narang	Kalyani Publication	New Delhi
5	Hornrgren's Cost Accounting A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida

Sr. No.	Title of the Book	Author/s	Publication	Place
6	Costing advisor & Cost	PV Ratnam	S. Chand Kitab Mahal	New Delhi

Suggested Web/E-Learning Resources:

Sr. No.	Topic Of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Journals / Articles / Case studies
1.	Application of Marginal Costing and Break Even Analysis (Cost – Volume – Profit Analysis)	https://www.classcentral.com/course/swayam-management-accounting-14177	https://icmai.in/icmai/news/209.php https://resource.cdn.icai.org/62107bosinp8cp10u1.pdf
2.	Pricing Decision	https://nptel.ac.in/courses/10/101/110101003/ https://nptel.ac.in/courses/10/101/110101132/	
3.	Costing system Design & Installation		
4.	Cost Control ,Cost Reduction and Productivity		

Note :

1. Weightage to Theory and Problems

30 % of marks for Theory & 70 % of marks for Practical problems

2. Area of practical problems:

1. Marginal costing ,Break Even Analysis, Short term decisions
2. Pricing decisions
3. Productivity.

Course Code: M1-21/207	Subject / Course : Human Rights	Marks: 25 Credits : 1
Course Objectives:		
<ol style="list-style-type: none"> 1. To study the Concept of Vulnerable and Disadvantaged Groups 2. To study the Social Status of Women and Children in International and National Perspective 3. To study the Status of Social and Economically Disadvantaged People 4. To study the Human Rights of Vulnerable Groups 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Know the Concept of Vulnerable and Disadvantaged Groups		
CO2: Understand the Social Status of Women and Children in International and National Perspective		
CO3: Know the Status of Social and Economically Disadvantaged People		
CO4: Understand the Human Rights of Vulnerable Groups		

Module 2: Human Rights of Vulnerable and Disadvantaged Group

Unit	Unit Title	Contents
I	General Introduction	Meaning and Concept of Vulnerable and Disadvantaged Groups, Customary, Socio-Economic and Cultural Problems of Vulnerable and Disadvantaged Groups
II	Social Status of Women and Children in International and National Perspective	Human Rights and Women's Rights –International and National Standards Human Rights of Children- International and National Standards.
III	Status of Social and Economically Disadvantaged People	Status of Indigenous People and the Role of the UN Status of SC/ST and Other Indigenous People in the Indian Scenario, Human Rights of Aged and Disabled, The Minorities and Human Rights.
IV	Human Rights of Vulnerable Groups	Stateless Persons Sex Workers Migrant Workers HIV/AIDS Victims

Evaluation:

- (1) 10 marks Assignment
- (2) 10 marks MCQ test



Course Code: M1-21/208	Course : Cyber Security-Module-02	Marks: 25 Credits : 1
Course Objectives:		
<ol style="list-style-type: none"> 1. To study Security Management Practices 2. To study the Security Laws and Standards 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Know the Security Management Practices		
CO2: Understand the Security Laws and Standards		

Module 2: Security Management

Unit	Unit Title	Contents
I	Security Management Practices	1.1 Overview of Security Management 1.2 Information Classification Process 1.3 Security Policy 1.4 Risk Management 1.5 Security Procedures and Guidelines 1.6 Business Continuity and Disaster Recovery 1.7 Ethics and Best Practices
II	Security Laws and Standards	2.1 Security Assurance 2.2 Security Laws 2.3 IPR 2.4 International Standards 2.5 Security Audit

Evaluation :

1. 10 marks assignments and
2. 15 marks MCQ test

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Course Code M1-21/209	Subject / Course : Adv. Excel for Financial Analysis	Marks: 25 Credits : 1
Course Objectives:		
<ol style="list-style-type: none"> 1. To develop students analytical ability and ability to interpret and use accounting information for various decisions –investment, credit, strategic business 2. To enable students to analyze and interpret the financial accounting information for credit, investment and to better understand the financial strength of any organization 		
Course Outcome:		
After completing the course, the student shall be able to		
CO1: Analyse the financial statements by using Excel		
CO2: Develop analytical ability by using various tools of financial analysis and functions of Excel		
CO3: Use the financial accounting information for decisions relating to credit, investment.		
CO4: Analyze and Understand the financial strength of any organization		

Unit	Topic Name	Topic Description	No of Lectures	Weightage %
I	Understanding Excel	<ol style="list-style-type: none"> 1. Introduction to Excel and understanding structure of Excel Worksheet. 2. How to build Excel Worksheet(Do's and Don'ts) 3. Absolute and relative cell Addressing 4. Custom and Special Formats 	1	15%
	Understanding Name Ranges	<ol style="list-style-type: none"> 1. Naming a range of Cells 2. Using name ranges in formulas. 3. Advantages of Name Ranges 	1	
	Working With Basic Functions	<ol style="list-style-type: none"> 1. Using Functions SUM , Count, Average. 2. Conditional Sum, Count, Average. 3. Writing conditional expressions (using IF). 4. Using logical functions (AND, OR, NOT). 5. Date and time functions 	1	
	Data Presentation with charts	<ol style="list-style-type: none"> 1. Types ofcharts and their specific uses 2. Modifying and formatting existing charts. 3. Understanding Chart Elements. 4. Using Secondary Axis in Graphs 	1	

Unit	Topic Name	Topic Description	No of Lectures	Weightage %
II	Working With Advanced Functions	1. Using lookup and reference functions (VLOOKUP, MATCH, INDEX)	1	20%
		1. VlookUP with Exact Match, Approximate Match 2. Nested VlookuP with Exact Match 3. VlookUP with Tables, Dynamic Ranges	1	
	Conditional Formatting	1. Need for Conditional formatting. 2. Highlighting Single Cell and multiple Records	1	
III	Creating PivotTables, PivotCharts and Slicers	1. Creating a PivotTable 2. Updating the PivotTable	1	30%
		1. Adding Calculations to a PivotTable 2. Add Grouping to a PivotTable 3. Creating a Pivot Chart Slicers	1	
		1. Creating PivotTables from Tables and Related Tables 2. Show Value As (% of Row, % of Column, Running Total, Compare with Specific Field)	1	
	Import/Export Data	1. Exporting Excel Data 2. Import Delimited Text	1	
Tutorial		How to Build P&L statement using pivot Table		
IV	Sorting and Filtering Data	1. Sorting tables 2. Using multiple-level sorting 3. Using custom sorting	1	35%
		1. Filtering data for selected view (AutoFilter) 2. Extracting Data Using advanced filter.	1	
	New Features Of Excel	1. Sparklines, Inline Charts, data Charts 2. Understanding and Building Dashboards	1	
		1. Planning & Creating data for Dashboard 2. Adding Tables and Charts to Dashboard 3. Adding Dynamic contents to Dashboard	1	
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		1. Planning & Creating data for Dashboard 2. Adding Tables and Charts to Dashboard 3. Adding Dynamic contents to Dashboard	1	
Tutorial		Building a Sales/ HR Dashboard		
Total			16	100%

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