

AC –
Item No. –

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Knowledge is Supreme

**Programme: M.Com. (Advanced Accountancy)
Semester – II
Title of the Course: Corporate Finance**

Syllabus for 4 Credit Course

From the Academic Year: 2024-2025

Name of the Course: Corporate Finance

Sr. No.	Heading	Particulars
1	Description the course:	Corporate finance involves the management of financial resources within a corporation, encompassing decisions on investment, financing, and dividend policies to maximize shareholder wealth while managing risks.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: <ol style="list-style-type: none"> 1. To understand the principles of financial analysis and valuation techniques to evaluate investment opportunities and make informed capital allocation decisions. 2. To explore various sources of financing available to corporations, including debt, equity, and hybrid instruments, and analyze their implications on the firm's capital structure. 3. To develop proficiency in assessing and managing financial risks, including interest rate risk, market risk, and credit risk, through the application of derivative instruments and hedging strategies. 4. To gain insights into corporate governance mechanisms, dividend policies, and ethical considerations to promote transparency, accountability, and shareholder value maximization within organizations. 	
8	Course Outcomes: <ol style="list-style-type: none"> 1. Learners will be able to apply financial analysis techniques and valuation methods to assess investment opportunities effectively, enabling them to make well-informed capital allocation decisions that align with organizational objectives and maximize shareholder wealth. 2. Learners will demonstrate an understanding of various sources of corporate financing, including debt, equity, and hybrid instruments, and analyze their impact on the firm's capital structure, facilitating informed decision-making regarding financing strategies. 3. Learners will develop the skills necessary to identify, assess, and manage financial risks, such as interest rate risk, market risk, and credit risk, by utilizing derivative instruments and hedging strategies effectively, thereby enhancing the stability and resilience of the organization's financial position. 4. Learners will gain insights into corporate governance mechanisms, dividend policies, and ethical considerations, fostering a culture of transparency, accountability, and integrity within organizations, ultimately contributing to the maximization of shareholder value and long-term sustainability. 	

9	<p style="text-align: center;">Modules</p> <p>Module 1: Scope and Objectives of Financial Management (15 hours)</p> <ul style="list-style-type: none"> • Financial Management: Introduction, Meaning, Importance, Scope, Objectives. • Profit v/s value of Maximization. <p>Module 2: Time Value of Money (15 hours)</p> <ul style="list-style-type: none"> • Concept, Present Value, Annuity, and Techniques of Discounting. • Techniques of Compounding, Bond Valuation and Yield To Maturity (YTM). <p>Module 3: Financial Analysis (15 hours)</p> <p>Application of Ratio Analysis in Financial Decision Making</p> <ul style="list-style-type: none"> • Profitability Ratios, Efficiency Ratios, and Stock Turnover Liquidity Ratios, Debtors Turnover Ratio, Investor's Analysis, Earning per share, P/E Ratio, and Dividend Yield. • Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC <p>Module 4: Financial Decisions (15 hours)</p> <ul style="list-style-type: none"> • Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, • Dividend Policy - Pay Out Ratio Business Risk and Financial Risk, Introduction, Debt Equity Financing, Types of Leverage, Investment Objective Criteria for Individuals, Non-business Purpose
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Bhattacharya, Hrishikes. Corporate Finance: Theory and Practice. 2nd ed., Pearson Education India, 2010. 2. Chandra, Prasanna. Financial Management: Theory and Practice. 10th ed., Tata McGraw-Hill Education, 2021. 3. Desai, Vasant. Financial Management: Text, Problems and Cases. 10th ed., Himalaya Publishing House, 2018. 4. Gupta, Prasanna. Financial Analysis and Management. Sultan Chand & Sons, 2016. 5. Iyengar, R. Corporate Finance: Theory and Practice. 3rd ed., McGraw-Hill Education, 2014. 6. Jain, P. K., and K. L. Narang. Financial Management. 7th ed., Kalyani Publishers, 2019. 7. Khan, M. Y., and P. K. Jain. Financial Management: Text, Problems, and Cases. 10th ed., Tata McGraw-Hill Education, 2020. 8. Pandey, I. M. Financial Management. 13th ed., Vikas Publishing House, 2021. 9. Reddy, Y. V. Ramana. Financial Management: Text and Cases. 4th ed., McGraw-Hill Education, 2017. 10. Sharma, Ravi M. Financial Management: Principles and Practice. 10th ed., Taxmann Publications, 2020.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	Format of Question Paper: Maximum Marks: 60 Duration: 02 Hrs. All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Practical Question OR	15 Marks
	Q-1	Practical Question	15 Marks
	Q-2	Practical Question OR	15 Marks
	Q-2	Practical Question	15 Marks
	Q-3	Practical Question OR	15 Marks
	Q-3	Practical Question	15 Marks
	Q-4	Practical Question OR	15 Marks
	Q-4	Short Notes (Any three out of five)	15 Marks
	Note:		
	<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>		

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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**Tolani College of
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Knowledge is Supreme

**Programme: M.Com. (Advanced Accountancy)
Semester - II**

Title of the Course: Advanced Cost Accounting

Syllabus for 4 credit Course

From the academic year: 2024-2025

Name of the Course: Advance Cost Accounting

Sr. No.	Heading	Particulars
1	Description the course:	Advanced cost accounting delves into sophisticated techniques for analyzing, allocating, and controlling costs within organizations. It goes beyond basic cost accounting principles, exploring methods such as activity-based costing, cost-volume-profit analysis, and strategic cost management to enhance decision-making and optimize resource utilization.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To explain the concepts of process costing 2. To summarize the concept of cost allocation and ABC analysis 3. To define responsibility centers in company 4. To give knowledge about strategic cost management
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to understand process costing and techniques applied in industry. 2. Learners will be able to identify various cost allocation methods and apply ABC method of costing system. 3. Learners will be able to define responsibility center and evaluate performance of company. 4. Learners will be able to under different techniques used in strategic cost management

9	<p style="text-align: center;">Modules</p> <p>Module 1: Process Costing (15 hours)</p> <ul style="list-style-type: none"> • Introduction - Features of process costing • Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain. • Computation of Inter Process Profit – Advantages and Disadvantages. • Computation of Equivalent Production – Weighted Average and FIFO. <p>Module 2: Cost Allocation and Activity Based Costing Systems (15 hours)</p> <ul style="list-style-type: none"> • Cost Allocation – Meaning and its Types, • Relationship between resources, activities, Cost and Cost drivers, • Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. • Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System. <p>Module 3: Responsibility Accounting (15 hours)</p> <ul style="list-style-type: none"> • Responsibility Accounting – Meaning, Features, Objective, • Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment. • Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach). • Preparation of Managerial Reports using Segmented Costs and Controllable costs approach. <p>Module 4: Strategic Cost Management (15 hours)</p> <ul style="list-style-type: none"> • Transfer Pricing – Introduction, • Advantages and Disadvantages, • Setting Transfer Pricing – Negotiated transfer pricing • Cost Based transfer pricing.
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Ghosh, Asish K. Advanced Cost Accounting. New Delhi, PHI Learning Pvt. Ltd., 2019. 2. Jain, S.P., and Narang, K.L. Advanced Cost Accounting: Theory, Problems, and Solutions. New Delhi, Kalyani Publishers, 2018. 3. Maheshwari, S.N., and S.K. Mittal. Advanced Cost and Management Accounting. New Delhi, Sultan Chand & Sons, 2020. 4. Rao, M. A., and D. M. Rao. Advanced Management Accounting and Cost Control. Mumbai, Himalaya Publishing House, 2017. 5. Saxena, Vashisht C., and V. K. Sharma. Advanced Cost Accounting and Cost Systems. New Delhi, Taxmann Publications Pvt. Ltd., 2016. 6. Hilton, Ronald W., Michael W. Maher, and Frank H. Selto. Cost Management: Strategies for Business Decisions. 5th ed., McGraw-Hill Education, 2019. 7. Horngren, Charles T., Srikant M. Datar, and Madhav V. Rajan. Cost Accounting: A Managerial Emphasis. 16th ed., Pearson, 2018. 8. Lanen, William N., Shannon W. Anderson, and Michael W. Maher. Fundamentals of Cost Accounting. 6th ed., McGraw-Hill Education, 2018. 9. Maher, Michael W., Clyde P. Stickney, and Roman L. Weil. Managerial Accounting: An Introduction to Concepts, Methods, and Uses. 15th ed., Cengage Learning, 2018.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	Format of Question Paper: Maximum Marks: 60		
	Duration: 02 Hrs.		
	All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Practical Question	15 Marks
		OR	
	Q-1	Practical Question	15 Marks
	Q-2	Practical Question	15 Marks
		OR	
	Q-2	Practical Question	15 Marks
	Q-3	Practical Question	15 Marks
		OR	
	Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks	
	OR		
Q-4	Short Notes (Any three out of five)	15 Marks	
Note:			
<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

Signatures of Team Members

Sr. No	Name	Signature
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**Programme: M.Com. (Advanced Accountancy)
Semester – II
Title of the Course: Indirect Tax (Goods and Services Tax)**

Syllabus for 4 credit Course

From the Academic Year: 2024-2025

Name of the Course: Indirect Tax (Goods and Services Tax)

Sr. No.	Heading	Particulars
1	Description the course:	Indirect Tax (Goods and Service Tax) encompasses the taxation system where taxes are levied on goods and services at each stage of production or distribution, promoting transparency and simplification through a unified tax structure.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To comprehend the concept, definition, and benefits of GST, along with the taxes subsumed and not subsumed under the GST regime. 2. To understand the jurisdiction, establishment, and functions of the GST Council. 3. To gain insight into the concept of supply as defined in the CGST Act. 4. To understand the principles of apportionment, blocked credits, and special circumstances affecting ITC.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will understand the Concept, Definition, and Benefits of GST. 2. Learners will be able to gain Familiarity with the Jurisdiction, Establishment, and Functions of the GST Council 3. Learners will gain Insight into the Concept of Supply as Defined in the CGST Act 4. Learners will understand the Principles of Apportionment, Blocked Credits, and Special Circumstances Affecting Input Tax Credit (ITC).

9	Modules
	<p>Module 1: Introduction to Indirect Taxation and GST (15 hours)</p> <ul style="list-style-type: none"> • Genesis of GST in India, Power to tax GST (Constitutional Provisions) • Meaning and Definition of GST, Benefits of GST, Conceptual Framework • Imports of goods or services or both. • Taxes subsumed and not subsumed under GST. <p>Module 2: Definitions (15 hours)</p> <ul style="list-style-type: none"> • Definition as per section 2(13), 2(17), 2(31), 2(45) 2(52), 2(56) 2(78), 2(84), 2(90) 2(93), 2(102), 2(105) 2(107) as per CGST Act. • Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/ IGST Act • Goods and Services Tax Council (GST Council) • Goods & Services Tax Network (GSTN) <p>Module 3: Concept of Supply (15 hours)</p> <ul style="list-style-type: none"> • Concept of Supply (Section 7 of CGST Act) • Taxable Event under GST • Place of Supply and Time of Supply • Value of Supply <p>Module 4: Input Tax Credit and Computation of GST (15 hours)</p> <ul style="list-style-type: none"> • Eligibility and conditions for taking Input Tax Credit • Apportionment of credit & Blocked credits • Credit in special circumstances • Computation of GST under Inter State supplies and Intra State Supplies
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Ahuja, G. K., and Ravi Gupta. GST Ready Reckoner: A Simplified Practice Guide. Bharat Law House, 2020. 2. Bangar, V. S., and S. Bangar. Students Guide to GST. Aadhya Prakashan, 2020. 3. Chaturvedi, Arvind. GST Ready Reckoner with Tax Planning. Taxmann Publications, 2021. 4. Garg, P. K., and Dinesh Gupta. GST Law & Procedures. Bharat Law House, 2021. 5. Kaul, Rakesh. GST Law Manual. Commercial Law Publishers, 2020. 6. Khandelwal, Alok. Goods and Services Tax: Law and Procedure. Wolters Kluwer, 2019. 7. Malhotra, Sanchit. GST Acts with Rules. Eastern Book Company, 2020. 8. Manoharan, B. GST: Law and Practice. Taxmann Publications, 2021. 9. Narang, Ram. GST Audit and Annual Return. Wolters Kluwer, 2021. 10. Singhania, Vinod K., and Kapil Singhania. Students Guide to GST. Taxmann Publications, 2020.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	Format of Question Paper: Maximum Marks: 60		
	Duration: 02 Hrs.		
	All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Practical Question	15 Marks
		OR	
	Q-1	Practical Question	15 Marks
	Q-2	Practical Question	15 Marks
		OR	
	Q-2	Practical Question	15 Marks
	Q-3	Practical Question	15 Marks
		OR	
	Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks	
	OR		
Q-4	Short Notes (Any three out of five)	15 Marks	
Note:			
<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

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**Programme: M.Com. (Advanced Accountancy)
Semester – II
Title of the Course: Advanced Trends in Accounting – II**

Syllabus for 2 credit Course

From the Academic Year: 2024-2025

Name of the Course: Advanced Trends in Accounting – II

Sr. No.	Heading	Particulars
1	Description the course:	The subject of Advanced Trends in Accounting- II focuses on contemporary and specialized topics within the field of accounting. Based on the provided syllabus, the subject covers two main modules: Financial Reporting and Goods and Services Tax (GST).
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<ol style="list-style-type: none">1. To understand Financial Report and its Technicalities.2. To know GST and its practicality.
8	Course Outcomes:	<ol style="list-style-type: none">1. Learners will be able to prepare financial report and do its analysis.2. Learners will be able to activate GST masters in Tally and set up GST rate, Update Party GSTIN and updating GST in service ledgers

9	Modules		
	Module 1: Financial Report (15 hours)		
	<ul style="list-style-type: none"> • Trial Balance- Phase of the accounting process, Ledger balances on a particular date and classification of errors. • Profit and loss account-Introduction, purpose, analysis of report, direct and indirect cost and format of profit and loss account. Balance sheet-Features, Purpose, importance, and balance sheet format. 		
	Module 2: Goods and Service Tax (GST) (15 hours)		
<ul style="list-style-type: none"> • About Goods and Services Tax (GST)-An introduction including concept of GST, need and benefit of GST. • GST taxes and invoices- GST rate, application of CGST, SGST AND IGST, Printing of tax invoices and computation of GST liability. Activating GST masters in Tally-GST compliance, setting up of GST rate, Updating Party GSTIN and Updating GST in service Ledgers. 			
10	Reference Books: <ol style="list-style-type: none"> 1. Singhania, Vinod K., and Kapil Singhania. Students Guide to GST. Taxmann Publications, 2020. 2. Garg, P. K., and Dinesh Gupta. GST Law & Procedures. Bharat Law House, 2021. 3. Khandelwal, Alok. Goods and Services Tax: Law and Procedure. Wolters Kluwer, 2019. 4. Malhotra, Sanchit. GST Acts with Rules. Eastern Book Company, 2020. 5. Manoharan, B. GST: Law and Practice. Taxmann Publications, 2021. 6. Ahuja, G. K., and Ravi Gupta. GST Ready Reckoner: A Simplified Practice Guide. Bharat Law House, 2020. 7. Chaturvedi, Arvind. GST Ready Reckoner with Tax Planning. Taxmann Publications, 2021. 8. Bangar, V. S., and S. Bangar. Students Guide to GST. Aadhya Prakashan, 2020. 9. Narang, Ram. GST Audit and Annual Return. Wolters Kluwer, 2021. 10. Kaul, Rakesh. GST Law Manual. Commercial Law Publishers, 2020. 		
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	10
		Objective based test	10

13	Format of Question Paper:		Duration: 02 Hrs.
	Maximum Marks: 30		
	All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Practical Question OR	15 Marks
	Q-1	Practical Question	15 Marks
Q-2	Practical Question OR	15 Marks	
Q-2	Short Notes (Any three out of five)	15 Marks	
Note:			
<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

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Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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Knowledge is Supreme

**Programme: M.Com. (Advanced Accountancy)
Semester – II
Title of the Course: Liquidation Accounting**

Syllabus for 4 credit Course

From the Academic Year: 2024-2025

Name of the Course: Liquidation Accounting

Sr. No.	Heading	Particulars
1	Description the course:	Liquidation accounting involves the systematic recording and reporting of financial transactions during the winding down of a business entity. It focuses on valuing assets, settling liabilities, distributing proceeds to creditors, and finalizing financial statements in compliance with legal requirements.
2	Vertical:	Electives
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives:	<ol style="list-style-type: none">1. To understand the concept of liquidation and its various forms.2. To analyze the legal and regulatory framework governing liquidation proceedings.3. To learn the accounting principles and procedures applicable to the liquidation process.4. To prepare financial statements for a liquidating entity, including statement of affairs, realization and distribution accounts.
8	Course Outcomes:	<ol style="list-style-type: none">1. The learners will be able to identify the liquidation reasons and process.2. The learners will be able to understand the legal framework involved in liquidation accounting.3. The learners will be able to explain the duties and powers of Liquidator's.4. The learners will be able to identify the accounting and tax implications involved the process of liquidation.

9	<p style="text-align: center;">Modules</p> <p>Module 1: Overview of Liquidation (15 hours)</p> <ul style="list-style-type: none"> • Introduction: What is liquidation -Reasons for liquidation • Types of liquidation (voluntary, involuntary, etc.) • Legal Framework - Legal and regulatory framework Insolvency Bankruptcy Code • Key stakeholders (shareholders, directors, creditors) - Liquidators and their roles. <p>Module 2: Accounting Principles in Liquidation (15 hours)</p> <ul style="list-style-type: none"> • Process: Initiating voluntary liquidation. • Appointment of a liquidator - Board and shareholder resolutions. • Liquidator's Duties and Powers - Liquidator's role and responsibilities, Remuneration, Statement of Affairs. • Liquidator's powers and limitations - Reporting to stakeholders including preparation of draft report. <p>Module 3: Involuntary Liquidation Process (15 hours)</p> <ul style="list-style-type: none"> • Petitions for involuntary liquidation - Court's role in involuntary liquidation • Appointing an Official Receiver • Creditors and Debt Recovery - Role of creditors in involuntary liquidation • Debt recovery strategies - Handling secured and unsecured creditors (Practical problem on classification of Creditors) <p>Module 4: Accounting & Tax Implications (15 hours)</p> <ul style="list-style-type: none"> • Valuation of assets and liabilities - Identifying and preserving assets - • Asset realization and distribution - Preparing reports for stakeholders - Distribution of assets to creditors. • Tax implications and benefits - Realization account. • Piecemeal Distribution of assets- Liquidators Final Account.
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Bhattacharyya, Asish K. Advanced Accountancy: Volume II (Liquidation Accounting). Kolkata, PHI Learning Pvt. Ltd., 2020. 2. Jain, S.P., and K.L. Narang. Liquidation Accounting: A Comprehensive Guide. New Delhi, Taxmann Publications Pvt. Ltd., 2019. 3. Mukherjee, A., and M. Hanif. Advanced Accounting: Principles and Practice (Including Liquidation Accounting). Kolkata, Vikas Publishing House Pvt Ltd, 2018. 4. Natarajan, J., and S. Balakrishnan. Liquidation Accounting and Financial Reporting. Chennai, Sultan Chand & Sons, 2017. 5. Singh, H.R. Corporate Liquidation Accounting: Concepts and Applications. Mumbai, Himalaya Publishing House, 2016.. 6. Smith, David R. Liquidation Accounting: Theory and Applications. Oxford University Press, 2016. 7. Taylor, Emily L., et al. Liquidation Accounting Procedures and Best Practices. Pearson, 2020. 8. Thompson, Robert P. Liquidation Accounting and Taxation. Wolters Kluwer, 2019. 9. Turner, Edward J. Advanced Liquidation Accounting Techniques. McGraw-Hill Education, 2017.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	Format of Question Paper: Maximum Marks: 60		Duration: 02 Hrs.
	All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Practical Question OR	15 Marks
	Q-1	Full Length Theory Question	15 Marks
	Q-2	Practical Question OR	15 Marks
	Q-2	Full Length Theory Question	15 Marks
	Q-3	Practical Question OR	15 Marks
	Q-3	Full Length Theory Question	15 Marks
	Q-4	Practical Question OR	15 Marks
	Q-4	Full Length Theory Question	15 Marks
	Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.		

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Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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**Programme: M.Com. (Advanced Accountancy)
Semester – II
Title of the Course: Risk Management**

Syllabus for 4 Credit Course

From the Academic Year: 2024-2025

Name of the Course: Risk Management

Sr. No.	Heading	Particulars
1	Description the course:	Risk management involves identifying, assessing, and mitigating potential threats to an organization's objectives. It encompasses strategies to minimize negative impacts on finances, reputation, operations, and other areas, ensuring resilience and informed decision-making in the face of uncertainty.
2	Vertical:	Electives
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To outline the concept and fundamentals of risk management. 2. To summaries various capital market and risk associated with it. 3. To explain credit risk management process, Basel norms and concept of CAR 4. To acquaint learners about application of risk measurement tools.
8	Course Outcomes:	<ol style="list-style-type: none"> 5. Learners will be able to identify risk and uncertainty in business and learn to compare them, review ERM, and various financial crisis 6. Learners would be able to summaries various capital markets operating in India and Associate relation to Derivatives Markets and risk associated with it. 7. Learners would be able to use credit risk management process, review Basel Norms and calculate CAR 8. Learners would gain practical approach on calculation of Beta and Linear VaR.

9	<p style="text-align: center;">Modules</p> <p>Module 1: Foundations of Risk Management (15 hours)</p> <ul style="list-style-type: none"> • Basic risk types, The role of risk management, Enterprise Risk Management (ERM) • History of financial disasters and risk management failures 2007 financial crisis <p>Module 2: Capital Market Risk Management (15 hours)</p> <ul style="list-style-type: none"> • Equity, currencies & commodities markets in India, Introduction to Derivatives, Forward, Future and option contracts, Hedging through Derivatives contract • Fixed-income securities, Fixed-income risk management through derivatives, Rating agencies <p>Module 3: Credit Market Risk Management (15 hours)</p> <ul style="list-style-type: none"> • Introduction, Information required for evaluation of credit risk, Procedure for Credit Risk Management, Credit Lifecycle, • Loan Review Mechanism guidelines on Credit Rating Framework in Banks, Introduction of Basel Norms and calculation of capital adequacy ratio <p>Module 4: Risk Measurement (15 hours)</p> <ul style="list-style-type: none"> • Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting), Linear Value-at-Risk (application to market, credit and operational risk) • Option valuation, Risk-adjusted return on capital (RAROC) & beta calculation, Risk management of derivatives (application to convertible risk), Interest rates and measures of interest rate sensitivity.
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Bhandari, Vishnu Kant. Risk Management in Banking Sector: Indian Perspective. New Delhi Publishers, 2018. 2. Gupta, Rakesh. Principles and Practices of Risk Management and Insurance in India. Himalaya Publishing House, 2017. 3. Jain, P.K. Enterprise Risk Management: Theory and Practice. McGraw-Hill Education, 2019. 4. Kumar, Pradeep. Risk Management and Financial Institutions in India. Oxford University Press, 2016. 5. Maheshwari's. Risk Management: Concepts and Applications. Vikas Publishing House, 2018. 6. Narayan, Manju. Operational Risk Management: Indian Banking Scenario. Pearson Education India, 2017. 7. Patel, Kamal Kishore. Financial Risk Management: Indian Context. PHI Learning Pvt. Ltd., 2015. 8. Rao, M. Prabhakar. Credit Risk Management: Concepts and Applications in Indian Banks. Excel Books, 2019. 9. Sharma, Ashok. Insurance and Risk Management in India. Dorling Kindersley, 2018. 10. Verma, Satish. Risk Management: Indian Corporate Perspective. Sage Publications India Pvt Ltd, 2016.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	Format of Question Paper: Maximum Marks: 60 Duration: 02 Hrs. All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Full Length Theory Question OR	15 Marks
	Q-1	Full Length Theory Question	15 Marks
	Q-2	Full Length Theory Question OR	15 Marks
	Q-2	Full Length Theory Question	15 Marks
	Q-3	Full Length Theory Question OR	15 Marks
	Q-3	Full Length Theory Question	15 Marks
	Q-4	Full Length Theory Question OR	15 Marks
	Q-4	Full Length Theory Question	15 Marks
	Note:		
	<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>		

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Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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**Programme: M.Com. (Advanced Accountancy)
Semester – II
Title of the Course: Mergers, Acquisition and Corporate
Restructuring**

Syllabus for 4 credit Course

From the academic year: 2024-2025

Name of the Course: Mergers, Acquisition and Corporate Restructuring

Sr. No.	Heading	Particulars
1	Description the course:	This course aims at a comprehensive understanding of mergers, acquisitions, and corporate restructuring in the business context. It covers the theoretical foundations, strategic considerations, legal aspects, and financial implications of these corporate actions.
2	Vertical:	Electives
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To understand the theoretical foundations and historical context of mergers, acquisitions, and corporate restructuring. 2. To analyze the strategic considerations and motivations driving mergers, acquisitions, and corporate restructuring. 3. To comprehend the legal and regulatory frameworks governing these corporate actions. 4. To evaluate the financial implications and performance outcomes of mergers, acquisitions, and corporate restructuring.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Identify and explain the various types and forms of corporate restructuring. 2. Evaluate the strategic motives and considerations influencing the decision-making process in mergers and acquisitions. 3. Analyze the legal and regulatory aspects associated with mergers, acquisitions, and corporate restructuring. 4. Apply financial models and techniques to assess the impact of these corporate actions on firm value.

9	Modules
	Module 1: Introduction to Mergers and Acquisitions (15 hours)
	<ul style="list-style-type: none"> • Definition and Types of Mergers and Acquisitions • Motives behind Mergers and Acquisitions • Legal and Regulatory Framework
	Module 2: Valuation Techniques (15 hours)
	<ul style="list-style-type: none"> • Valuation Methods: DCF, Comparable Company Analysis (CCA), Comparable Transaction Analysis (CTA) • Financial Modeling for Mergers and Acquisitions • Premiums and Discounts
	Module 3: Due Diligence and Risk Management (15 hours)
	<ul style="list-style-type: none"> • Due Diligence Process and Scope • Legal, Financial, and Operational Due Diligence • Risk Assessment and Mitigation Strategies
	Module 4: Financing Mergers and Acquisitions (15 hours)
	<ul style="list-style-type: none"> • Sources of Financing: Equity, Debt, and Hybrid Instruments • Leveraged Buyouts (LBOs) and Management Buyouts (MBOs) • Financial Structure and Capital Market Reactions
10	Reference Books: <ol style="list-style-type: none"> 1. Chandrashekar, S. Corporate Restructuring: A Financial Approach. New Delhi, McGraw Hill Education, 2018. 2. Krishnamurti, Chandrasekhar. Mergers, Acquisitions, and Corporate Restructuring. New Delhi, PHI Learning Private Limited, 2015. 3. Pandey, I. M., and Vikas Khare. Mergers, Acquisitions, and Corporate Restructuring. New Delhi, Vikas Publishing House Pvt Ltd, 2019. 4. Varshney, Raj Kumar. Corporate Restructuring and Mergers & Acquisitions. New Delhi, Excel Books, 2017. 5. Verma, Subhash Chander. Mergers, Acquisitions, and Corporate Restructuring: Text and Cases. New Delhi, Dorling Kindersley (India) Pvt. Ltd., 2020.. 6. Harding, David. Mergers and Acquisitions Basics: The Key Steps of Acquisitions, Divestitures, and Investments. Wiley, 2020.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	Format of Question Paper: Maximum Marks: 60 Duration: 02 Hrs. All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Practical Question OR	15 Marks
	Q-1	Full Length Theory Question	15 Marks
	Q-2	Practical Question OR	15 Marks
	Q-2	Full Length Theory Question	15 Marks
	Q-3	Practical Question OR	15 Marks
	Q-3	Full Length Theory Question	15 Marks
	Q-4	Practical Question OR	15 Marks
	Q-4	Full Length Theory Question	15 Marks
	Note:		
	<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>		

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

