

Program Name: M.Com Part II (Accountancy)

Exam Portion for Semester IV Exam, October, 2020

1. Corporate Financial Accounting

Module 01: Corporate Financial Reporting

- Introduction of Financial Reporting
- Need for reporting
- Contents of Financial Report
- Recent trends in Financial reporting

Module 02: International Financial Reporting Standards (IFRS) & Ind - AS

- Accounting Standards (AS) – applicability, interpretation, scope and compliance in India
 - Introduction to I.F.R.S
 - Ind – AS
 - Specific Ind AS:
- Borrowing Costs

2. Financial Management

Module 01: Management of Working Capital

- **Receivable Management:** Objectives; Credit Policies; Credit Terms; and Collection Policies.
- **Inventory Management :** Stock Levels and EOQ

3. Indirect Tax- Introduction of Goods and Service Tax

Module 01: Overview of Goods and Service Tax

- Introduction and Meaning of GST and IGST
- Scope of GST
- Present/old Tax Structure v/s GST
- GST in Other Countries
- Existing taxes proposed to be subsumed under GST
- Principles adopted for subsuming the taxes
- Dual GST
- Benefits of GST

- GST Council
- GST Network (GSTN) and GST regime
- Integrated Goods and Services Tax Act, 2017: title and definitions, administration.

Module 03: Collection of Tax under Integrated Goods and Services Tax Act, 2017

- Section 5

Module 04: Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017

- Section 10
- Section 12

Program Name: M.Com Part II (Management)

Exam Portion for Semester IV Exam, October, 2020

1. Supply Chain Management and Logistics

Module 03: Introduction to Logistics

- **Logistics Management:** Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control, Bull-whip effect.
- **Transportation and Warehousing:** Transport Functions and Participants in Transportation Decisions, Transport Infrastructure- Forms, Warehouse Functions and Operations.
- **Packaging and Materials Management-** Consumer and Industrial Goods Packaging - Importance, Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

2. Advertising and sales Management

Module 01: Advertising Fundamentals and Media

- **Basics of Advertising :** Concept and Features, Significance, Classification of Advertising, Integrated Marketing Communication (IMC) - Elements, Behavioral Model (E.K. Strong AIDA), DAGMAR Model (Russell Colley), Hierarchy of Effects.
- **Ad Agency :** Various Functional Department, Types, Measures for gaining and reasons for losing clients, Evaluation Criteria for Selecting an Advertising Agency.
- **Media:** New Media Options, Forms of Digital Media, Media Objectives, Criteria for Selecting Suitable Media, Methods of Setting Advertising Budget.

3. Management of Business Relations

Module 01: Introduction to Management of Business Relations

- **Business Relations** - Need, Importance of Business relations, Business Relationship Management (BRM) Competencies.
- **Business Relation Manager-** Role, qualities, Skills.
- **Business Relations-** Principles, Steps , Trends, Impact of Communication on Business Relations

Module 02: Customer and Channel Relationship Management

- **Customer Relations Management:** Concept, Characteristics of an empowered customer, Approaches &Types, Role of Customer Relations Manager.