

UNIVERSITY OF MUMBAI

No. UG/91 of 2018-19

CIRCULAR:-

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/28 of 2015, dated 22nd July, 2015 relating to syllabus of Bachelor of Commerce (Accounting and Finance) degree programme.

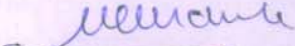
Their attention is also invited to University Circular No. UG/106 of 2016-17 dated 25th October, 2016 for F.Y.B.Com. (Accounting & Finance) Sem. I & II and University Circular No. UG/166 of 2017-18 dated 8th August, 2017 for S.Y.B.Com. (Accounting & Finance) Sem. III & IV respectively.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 28th February, 2018 have been accepted by the Academic Council at its meeting held on 5th May, 2018 vide item No. 4.42 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. in Accountancy (Accounting and Finance) (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website www.mu.ac.in).

MUMBAI - 400 032

27th July, 2018

To


(Dr. Dinesh Kamble)
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9th January, 2018.)

A.C./4.42/05/05/2018


No. UG/ 91 -A of 2018

MUMBAI-400 032

27th July, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Director, Board of Examinations and Evaluation,
- 3) The Director, Board of Students Development,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre,


(Dr. Dinesh Kamble)
I/c REGISTRAR

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting and Finance)
Programme at
Third Year
*Semester V and VI***

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2018-2019)
Board of Studies-in-Accountancy

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 &4	*Any four courses from the following list of the courses	12	1,2,3 &4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Financial Accounting - V	04	5	Financial Accounting - VII	04
6	Financial Accounting - VI	04	6	Project Work-II	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
01	Cost Accounting - III	01	Cost Accounting - IV
02	Financial Management - II	02	Financial Management - III
03	Taxation - IV (Indirect Taxes - II)	03	Taxation - V (Indirect Taxes- III)
04	International Finance	04	Security Analysis and Portfolio Management
05	Financial Analysis and Business Valuation	05	Management Control Systems
06	Management -II (Management Applications)	06	Economics Paper – III (Indian Economy)
Note: Course selected in Semester V will continue in Semester VI			

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	*Any four courses from the following list of the courses	12
2	<i>Core Courses (CC)</i>	
5	Financial Accounting - V	04
6	Financial Accounting - VI	04
Total Credits		20

<i>*List of Elective Courses for Semester V (Any Four)</i>	
01	Cost Accounting - III
02	Financial Management - II
03	Taxation - IV (Indirect Taxes - II)
04	International Finance
05	Financial Analysis and Business Valuation Management
06	Management -II (Management Applications)I

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

1. Cost Accounting – III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Uniform Costing and Inter-Firm Comparison	05
02	Integrated System and Non Integrated System of Accounts	15
03	Operating Costing	10
04	Process Costing- Equivalent Units of Production and Inter-process Profit	15
05	Activity Based Costing System	15
	Total	60

Sr. No.	Modules / Units
1	Uniform Costing and Inter –Firm Comparison
	<p>Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual</p> <p>Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems</p>
2	Integrated System and Non- integrated System of Accounts
	<p>Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems</p> <p>Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems</p>
3	Operating Costing
	<p>Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service</p>
4	Process Costing – Equivalent units of Production and Inter Process Profit
	<p>Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems</p>
5	Activity Based Costing System
	<p>Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</p>

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

2. Financial Management -II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Strategic Financial Management	05
02	Capital Budgeting – Project Planning & Risk Analysis	15
03	Capital Structure Theories and Dividend Decisions	15
04	Mutual Fund and Bond Valuation	15
05	Credit Management	10
Total		60

Sr. No.	Modules / Units
1	Strategic Financial Management
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager
2	Capital Budgeting – Project Planning & Risk Analysis
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.
3	Capital Structure Theories and Dividend Decisions
	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model
4	Mutual Fund and Bond Valuation
	Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)
5	Credit Management
	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

3. Taxation – IV (Indirect Taxes – II)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Indirect Taxation and GST	10
02	Levy and Collection of GST	08
03	Concept of Supply	08
04	Documentation	08
05	Input Tax Credit and Computation of GST	20
06	Registration	06
Total		60

Sr. No.	Modules / Units
1	Introduction to Indirect Taxation and GST
	<p>Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p>Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p>GST Council and GST Network</p> <p>Definitions under CGST Act</p>
2	Levy and Collection of GST
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
3	Concept of Supply
	Taxable Event Supply Place of Supply Time of Supply Value of Supply
4	Documentation
	Tax Invoices, Credit and Debit notes
5	Input Tax Credit and Computation of GST
	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
6	Registration
	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

4. International Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Derivatives – Futures	15
02	Derivatives – Options	15
03	Foreign Exchange Markets and Dealings	15
04	Foreign Exchange Exposure and Risk Management	15
	Total	60

Sr. No.	Modules / Units
1	Derivatives – Futures
	Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.
2	Derivatives – Options
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.
3	Foreign Exchange Markets and Dealings
	Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.
4	Foreign Exchange Exposure and Risk Management
	Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

5. Financial Analysis and Business Valuation

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Financial Modeling for Project Appraisal	05
02	Financial Analysis	15
03	Growth Analysis and Sustainable Earning	10
04	Basics of Valuation	06
05	Valuation Models	12
06	Valuation of Assets and Liabilities	12
Total		60

Sr. No.	Modules / Units
1	Financial Modeling for Project Appraisal
	Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques
2	Financial Analysis
	Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability
3	Growth Analysis and Sustainable Earning
	Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios
4	Basics of Valuation
	Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis
5	Valuation Models
	Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation
6	Valuation of Assets and Liabilities
	Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights, Brands, Real Estate Valuation of Liabilities

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

6. Management- II (Management Applications)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Marketing Management	15
02	Production Management	15
03	Human Resource Management	15
04	Financial Management	15
Total		60

Sr. No.	Modules / Units
1	Marketing Management
	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics
2	Production Management
	Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics
3	Human Resource Management
	Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas MacGregor’s Theory X and Theory Y Case studies based on the above topics
4	Financial Management
	Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019**

2. Core Courses (CC)

1. Financial Accounting - V

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Underwriting of shares & debentures	08
02	Buy-Back of shares	10
03	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
04	Internal Reconstruction	15
05	Liquidation of Companies	10
	Total	60

Sr. No.	Modules / Units
1	Underwriting of shares & debentures
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
2	Buy Back of Shares
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) Practical problems
3	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems
4	Internal Reconstruction
	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problems
5	Liquidation of Companies
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018- 2019

2. Core Courses (CC)

2. Financial Accounting – VI

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Final Accounts of Banking Company	15
02	Final Accounts of Insurance Company (Excl. Life Insurance)	15
03	Non – Banking Financial Companies	08
04	Valuation of Goodwill and Shares	12
05	Accounting for Limited Liability Partnership	10
Total		60

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	Final Accounts of Insurance Company (Excl. Life Insurance)
	<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>
3	Non – Banking Financial Companies
	<p>Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement</p>
4	Valuation of Goodwill and Shares
	<p>Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method</p>
5	Accounting for Limited Liability Partnership
	<p>Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts</p>

**Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019**

Reference Books

Reference Books
Elective Courses (EC)
Cost Accounting- III
<ul style="list-style-type: none"> • <i>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</i> • <i>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</i> • <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</i> • <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</i> • <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</i> • <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i>
Financial Management - II
<ul style="list-style-type: none"> • <i>Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</i> • <i>Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</i> • <i>Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</i> • <i>Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</i> • <i>Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</i> • <i>Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</i> • <i>Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</i> • <i>Financial Management by C. Paramasivan & T. Subramanian</i> • <i>Financial Management by IM Pandey</i> • <i>Financial Management by Ravi Kishor</i> • <i>Financial Management by Khan & Jain</i>
Taxation - Indirect Taxes - Paper IV
<ul style="list-style-type: none"> • <i>Indirect Taxes: Law and Practice by V.S. Datey, Taxmann</i> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST by V.S. Datey, Taxmann</i> • <i>GST & customs Law by K.M. Bansal, University Edition</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i> • <i>GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications</i> • <i>Indirect taxes (Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications</i>
International Finance
<ul style="list-style-type: none"> • <i>P G Apte, International Financial Management, 5th Edition, The McGraw Hill</i> • <i>Cheol . S. Eun & Bruce G. Resnick, International Finance Management</i> • <i>Maurice D. Levi, International Finance – Special Indian Edition</i> • <i>Prakash G. Apte, International Finance – A Business Perspective</i> • <i>V A. Aadhani, International Finance</i>

Reference Books

Financial Analysis and Business Valuation

- *Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley*
- *The Handbook of Advance Business Valuation: Robert F Reilly and Robert Swhweish: Mc Graw hill*
- *Business Valuation: Pitabas Mohanty- Taxmann*
- *Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co*

Management II (Management Applications)

- *Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.*
 - *Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.*
 - *Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.*
 - *McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.*
 - *Pillai R S, Bagavathi, Modern Marketing*
 - *Principles of Management , Ramasamy , Himalya Publication , Mumbai*
 - *Principles of Management , Tripathi Reddy , Tata Mc Grew Hill*
 - *Management Text & Cases , VSP Rao , Excel Books, Delhi*
 - *Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya*
 - *Essentials of Management , Koontz II & W , Mc. Grew Hill , New York*
- Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications*

Core Courses (CC)

Financial Accounting - V and VI

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Compendium of Statement and Standard of Accounting, ICAI*
- *Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi*
- *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
- *Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*