



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Programme- F.Y.B. Com

Subject Title – Financial Accounting – I ACCA FA (F3) (Pattern 2022)

Subject Code- 1102 (A)

Semester: I

Credit – 4

– Course Objectives:

1. To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including
2. To preparation of basic financial statements.

– Course Outcomes

1. Understand the fundamentals, the regulatory framework of accounting.
2. Discuss the basics of double entry book keeping, journal posting, ledger balancing.
3. Apply the qualitative characteristics of financial information.
4. Analyse the transactions related to sale, purchase, cash inventory, assets and liabilities.
5. Evaluate the principles related to accruals, pre-payments, receivables, payables
6. Assess the capital structure and finance cost of business – **Syllabus**

UNIT NO.	Topic	No. of lectures
1	The context and purpose of financial reporting	13
	<ol style="list-style-type: none">1. The scope and purpose of financial statements for external reporting2. Users' and stakeholders' need3. The main elements of financial reports4. The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards)5. Duties and responsibilities of those charged with Governance	
2	Qualitative characteristics of financial information The qualitative characteristics of financial information	13
3	The use of double-entry and accounting systems	14
	<ol style="list-style-type: none">1. Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information2. Ledger accounts, books of prime entry, and journals	
4	Recording transactions and events	14
	<ol style="list-style-type: none">1. Sales and purchases2. Cash3. Inventory4. Tangible non-current assets5. Depreciation6. Intangible non-current assets and amortisation7. Accruals and prepayments8. Receivables and payables9. Provisions and contingencies10. Capital structure and finance costs	
	Total	54

• **Teaching Methodology**

Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll

• **Suggested Reference Material:**

1. Kaplan Study Text Financial Accounting
2. Kaplan Exam Kit Financial Accounting



**Deccan Education Society's
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845, Shivajinagar, Pune-411004**

Programme- F.Y.B. Com

Subject Title – Management Accounting – I (ACCA MA (F2) (Pattern 2022)

Subject CODE- 1105 (D)

Semester: I

Credit – 3

_ Course Objectives:

1. To develop knowledge and understanding of management accounting techniques
2. To support management in planning, controlling and monitoring performance in a variety of business contexts.

_ Course Outcomes:

1. Recognise the fundamental sources and purpose of management information
2. Understand the cost accounting techniques and other cost accounting principles
3. Explore the principles for accounting for material, labour.
4. Explore the techniques of absorption and marginal costing
5. Analyse the data analysis and statistical techniques
6. Evaluate sampling methods, forecasting techniques and use of spreadsheets

• Syllabus:

UNIT NO.	Topic	No. of lectures
1	The nature, source and purpose of management information	9
	1. Accounting for management 2. Sources of data 3. Cost classification 4. Presenting information	
2	Cost accounting techniques.	35
	1. Accounting for material, labour and overheads 2. Absorption and marginal costing 3. Cost accounting methods 4. Alternative cost accounting principles	
3	Data analysis and statistical techniques	10
	1. Sampling methods 2. Forecasting techniques 3. Summarising, analyzing data 4. Spreadsheets	

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

• Suggested Reference Material:

1. Kaplan Study Text Management Accounting – I
2. Kaplan Exam Kit Management Accounting – I



Deccan Education Society's
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845, Shivajinagar, Pune-411004

Programme- F.Y.B. Com

Subject Title – Accountant in Business - I (ACCA AB (F1) (Pattern 2022)

Subject CODE- 1106 (A)

Semester: I

Credit – 3

Course Objectives

To introduce knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems.

Course Outcomes:

1. Understand the purpose and types of business organisation
2. Assess the external factors-social, technological that affect the business
3. Apply the accounting and reporting systems and its relation with other business functions
4. Evaluate the financial systems and IT Applications for security of business
5. Understand the impact of financial technology on accounting systems
6. Explore the concepts of cloud computing and its impact on business – **Syllabus**

UNIT NO.	Topic	No. of lectures
1	Business stakeholders and external environment The purpose and types of business organisation Stakeholders in business organisations Political and legal factors affecting business Macroeconomic factors Micro economic factors Social and demographic factors Technological factors Environmental factors Competitive factors	15
2	Business structure The formal and informal business organisation Business organisational structure and design Organisational culture in business Committees in business organisations Governance and social responsibility in business	15
3	Accounting and reporting systems, controls and compliance The relationship between accounting and other business functions Accounting and finance functions within business organisations Principles of law and regulation governing accounting and auditing The sources and purpose of internal and external financial information, provided by business Financial systems, procedures and related IT applications Internal controls, authorisation, security of data and compliance within business Fraud and fraudulent behaviour and their prevention in business, including money laundering	15
4	Impact of Financial Technology on accounting systems The concept of cloud computing, it's benefit to the organisation The concept of Artificial Intelligence and it's role on effectiveness on audit, accounts The key features ,application of block technology The threats to IT systems, protection systems to maintain data integrity.	9
Total		54

Suggested Reference Material: ACCA text books/ work books

Teaching Methodology - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll Expected outcome –

You will need to understand how accountants can make a positive impact on the organisation they are working in, as well as having a good understanding of essential skills for management.

Programme- F.Y.B. Com



Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004

Subject Title – Financial Accounting – II ACCA FA (F3) (Pattern 2022)

Subject Code – 1202 (A)

Semester: II

Credit – 4

_ Course Objectives:

1. To you understand to test your ability to use double-entry accounting techniques.
2. You will need to know the basic principles and regulations and demonstrate your technical proficiency

_ Course Outcomes:

1. Understand the operating cycle credit system of receivables, payables.
2. Explain the capital structure finance cost and capital account reconciliations with receivables and payables
3. Practice the bank reconciliations, trial balance, suspense accounts to enhance the accuracy of financial statements.
4. Examine the incomplete records on journal, ledger and trial balance with tools to complete the double entry records
5. Construct the basic preparation of financial statements, use and application of cash flow statement
6. Appraise the financial statements with ration analysis to provide interpretation, evaluate the fundamentals of consolidation of profit and loss and balance sheet.

• Syllabus

3	Preparing simple consolidated financial statements	14
	<ol style="list-style-type: none">1. Subsidiaries2. Associates	
4	Interpreting financial statements	14
	<ol style="list-style-type: none">1. Importance and purpose of analysis of financial statements2. Ratios3. Analysis of financial statements	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

• Study Material –

1. Kaplan Study Material Financial Accounting
2. Kaplan Exam Kit Financial Accounting

UNIT NO.	Topic	No. of lectures
1	Preparing a trial balance	13
	<ol style="list-style-type: none">1. Trial balance2. Correction of errors3. Control accounts and reconciliations4. Bank reconciliations5. Suspense accounts	
2	Preparing basic financial statements	13
	<ol style="list-style-type: none">1. Statements of financial position2. Statements of profit or loss and other comprehensive income3. Disclosure notes4. Events after the reporting period5. Statements of cash flows6. Incomplete records	

Programme- F.Y.B. Com

Subject Title – Management Accounting – II (ACCA MA (F2) (Pattern 2022)



Deccan Education Society's
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845, Shivajinagar, Pune-411004

Subject Code- 1205 (D)

Semester: II

Credit – 3

_ Course Objectives:

1. To develop knowledge and understanding of management accounting techniques
2. To support management in planning, controlling and monitoring performance in a variety of business contexts.

_ Course Outcomes:

1. Apply the techniques of budgeting, nature and purpose and tools of budget preparation.
2. Assess the application of capital budgeting and methods of budgetary control
3. Discuss the basics of standard costing and its importance
4. Analyse the variance analysis and reconciliation of budget
5. Evaluate the performance measurement, overview and application.
6. Apply the concepts of cost reduction and value enhancement

UNIT NO.	Topic	No. of lectures
1	Budgeting	20
	<ol style="list-style-type: none">1. Nature and purpose of budgeting2. Statistical techniques3. Budget preparation4. Flexible budgets5. Capital budgeting and discounted cash flow6. Budgetary control and reporting7. Behavioural aspects of budgeting	
2	Standard costing	20
	<ol style="list-style-type: none">1. Standard costing system2. Variance calculations and analysis3. Reconciliation of budgeted and actual profit	
3	Performance Measurement	14
	<ol style="list-style-type: none">1. Performance Measurement – Overview2. Performance Measurement – Application3. Cost Reductions and Value Enhancement4. Monitoring Performance and Reporting	

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

- **Reference Material**

1. Kaplan Study Material Management Accounting II
2. Kaplan Exam Kit Management Accounting II



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Programme- F.Y.B. Com

Subject Title – Accountant in Business – II (ACCA AB (F1) (Pattern 2022)

Subject CODE- 1206(A)

Semester: II

Credit – 3

– Course Objectives:

1. To introduce knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems.

– Course Outcomes:

1. Understand the leadership and management of individuals in an organisation
2. Apply the concepts of team formation, motivating individuals and groups
3. Understand personal communication and effectiveness techniques
4. Explore the sources of conflicts and conflict resolution methods
5. Evaluate the fundamental principles of ethical behaviour and role of professional bodies
6. Understand ethical conflicts, dilemmas and professional code of ethics.

• Syllabus

UNIT NO.	Topic	No. of lectures
1	Leading and managing individuals and teams	18
	<ol style="list-style-type: none">1. Leadership, management and supervision2. Recruitment and selection of employees3. Individual and group behaviour in business organisations4. Team formation, development and management5. Motivating individuals and groups6. Learning and training at work7. Review and appraisal of individual performance.	
2	Personal effectiveness and communication	18
	<ol style="list-style-type: none">1. Personal effectiveness techniques2. Consequences of ineffectiveness at work3. Competence frameworks and personal development4. Sources of conflicts and techniques for conflict resolution and referral5. Communicating in business.	
3	Ethics in accounting and business	18
	<ol style="list-style-type: none">1. Fundamental principles of ethical behaviour2. The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession3. Corporate codes of ethics4. Ethical conflicts and dilemmas	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll

- **Suggested Reference Material**



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Program: S.Y. B. Com

Subject Title –Strategic Business Leader (ACCA)(Pattern 2022)

Subject code – 1301 (A)

Semester – III

Credit – 3

• **Course Objectives** –

1. To demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant professional skills, through the context of an integrated case study.
2. To develop relevant professional skills, through the context of an integrated case study.

– **Course Outcomes-**

1. Recognize the fundamental nature of strategy and strategic decisions
2. Justify the importance of auditor independence in all client-auditor situations (including internal audit) and the role of internal audit in compliance.
3. Explore the Johnson, Scholes and Whittington model for defining elements of strategic management – the strategic position, strategic choices and strategy into action.
4. Explore, using Porter's Diamond, the influence of national competitiveness on the strategic position of an organization
5. Evaluate the sources of competition in an industry or sector.
6. Assess the opportunities and potential problems of pursuing different organisation strategies of product/market diversification from a national, multinational and global perspective.

• **Syllabus**

Unit No.	Topic	No. of Lectures
1	Leadership	8
	1. Qualities of leadership 2. Leadership and organisational culture 3. Professionalism, ethical codes and the public interest	
2	Governance	15

	1. Agency 2. Stakeholder analysis and organisational social responsibility 3. Governance scope and approaches 4. Reporting to stakeholders 5. The board of directors 6. Public sector governance	
3	Strategy	15
	1. Concepts of strategy 2. Environmental issues 3. Competitive forces 4. The internal resources, capabilities and competences of an organisation 5. Strategic choices	
4	Risk	8
	1. Identification, assessment and measurement of risk 2. Managing, monitoring and mitigating Risk	
5	Technology and data analytics	8
	1. Cloud and mobile technology 2. Big data and data analytics 3. E- business: value chain 4. IT systems security and control	
	Total	54

- Teaching Methodology
Discussion, Lecture, PPT, Video, Case Study, Visit, , Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll
- Suggested Study Material
 1. Kaplan Study Text Strategic Business Leader
 2. Kaplan Exam Kit Strategic Business Leader



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Programme- S.Y.B. Com

Subject Title – Corporate Accounting – I (F7) (Pattern 2022)

Subject Code- 1302 (A)

Semester: III

Credit – 3

– Course Objectives:

1. To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

– Course Outcomes:

1. Explain the conceptual framework of financial reporting.
2. Understand the Accounting for specific transactions in the financial statements.
3. Discuss the application of the IFRS in practical aspects of the business.
4. Demonstrate the relevant requirements of the IFRS to the various components of the financial components.
5. Evaluate the performance of an organisation with reference to IFRS in the financial reporting framework.
6. Apply the IFRS in reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.

Unit No.	Topic	No. of lectures
1	A. The conceptual and regulatory framework for financial reporting	27
	1.The need for a conceptual framework and the characteristics of useful information 2.Recognition and measurement 3.Regulatory framework 4.The concepts and principles of groups and consolidated financial statements	
2	B. Accounting for transactions in financial statements	27
	1.Tangible non-current assets 2.Intangible assets 3.Impairment of assets 4.Inventory and biological assets 5.Financial instruments 6.Leasing 7.Provisions and events after the reporting period 8.Taxation 9.Reporting financial performance 10.Revenue 11.Government grants 12.Foreign currency transactions	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.
- **Suggested Reference Material:** Kaplan Study Text Corporate Accounting
Kaplan Exam Kit Corporate Accounting



Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004

Subject Title – Company Law – I (F4) (Pattern 2022)

Subject Code- 1305 (B)

Semester: III

Credit – 3

- **Course Objectives:** To develop knowledge and skills in the understanding of the general legal Syllabus framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

- **Course Outcome:**
 1. Understand the concepts of English law system.
 2. Comprehend provisions of contract act and law of torts.
 3. Understand case studies of a tort, contract act.
 4. Present various current law developments.
 5. Examine the relevance of judicial precedents of contract act, torts law.
 6. Explain of real-life application of case laws.

- **Syllabus**

UNIT NO.	Topic	No. of lectures
1	A. Essential elements of the legal system	27
	1. Law and the legal system	
	2. Source of law	
2	B. The law of obligations	27
	1. Formation of contract	
	2. Content of contracts	
	3. Breach of contract and remedies	
	4. The law of torts and professional negligence	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

- **Suggested Study Material:**
 1. Kaplan Study Text Company Law
 2. Kaplan Exam Kit Company Law



**Deccan Education Society's
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845, Shivajinagar, Pune-411004**

Programme- S.Y.B. Com

Subject Title – Costing I (F5) (Pattern 2022)

Subject Code- 1306 (I)

Semester: III

Credit – 4

• **Course Objectives-**

1. To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts.
2. to contribute to the evaluation of the performance of an organisation and its strategic and operational development.

• **Course Outcomes-** On completion of the course, the students will be able to- 1. Explain the concepts of cost & management accounting.

2. Comprehend various techniques used in cost & management.
3. Examine risks and uncertainty inherent in business and control those risks.
4. Apply decision-making techniques to facilitate business decisions.
5. Compare & contrast various decisions making techniques.
6. Understand how to promote efficient and effective use of scarce business resources.

• **Syllabus -**

UNIT NO.	Topic	No. of lectures
1	An information, technologies and systems for organisational performance	18
	1. Managing information 2. Sources of information 3. Information systems and data analytics	
2	Specialist cost and management accounting techniques	18
	1. Activity based costing 2. Target costing 3. Life cycle costing 4. Throughput accounting 5. Environment accounting	
3	Decision making techniques	18
	1. Relevant cost analysis 2. Cost volume profit analysis 3. Limiting factors 4. Pricing decisions 5. Make or buy decisions 6. Dealing with risk, uncertainty in decision making	
	Total	54

• **Teaching Methodology/ Pedagogy:**

Discussion, Lecture, PPT, Video, Case Study, Visit, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

• **Suggested Reference Material:**

1. Kaplan Study Text Costing I
2. Kaplan Exam Kit Costing I

Programme- S.Y.B. Com



**Deccan Education Society's
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845, Shivajinagar, Pune-411004**

Subject Title – Financial Management – I (F9) (Pattern 2022)

Subject Code- 1307

Semester: III

Credit – 3

- **Course Objectives:**

To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

- **Course Outcome:**

1. Explain the concepts of financial management.
2. Understand the financial management function & components of financial management environment.
3. Discuss various investment appraisal & working capital techniques.
4. Demonstrate the application of working capital management with reference to inventories, receivables, payables & cash.
5. Appraise various projects in the light of the capital budgeting parameters.
6. Apply the conceptual knowledge gained to diverse practical situations in business finance.

- **Syllabus:**

UNIT NO.	Topic	No. of lectures
1	A. Financial management function	13
	1.The nature and purpose of financial management 2.Financial objectives and relationship with corporate strategy 3.Stakeholders and impact on corporate objectives 4.Financial and other objectives in not-for-profit organisations	
2	B. Financial management environment	13
	1.The economic environment for business 2.The nature and role of financial markets and institutions 3.The nature and role of money markets	
3	C. Working capital management	14
	1.The nature, elements and importance of working capital 2.Management of inventories, accounts receivable, accounts payable and cash 3.Determining working capital needs and funding strategies	
4	D. Investment appraisal	14
	1.Investment appraisal techniques 2.Allowing for inflation and taxation in investment appraisal 3.Adjusting for risk and uncertainty in investment appraisal 4.Specific investment decisions (lease or buy; asset replacement, capital rationing)	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

- **Suggested Study Material** –

1. Kaplan Study Text Financial Management
2. Kaplan Exam Kit Financial Management



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Programme- S.Y.B. Com

Subject Title –Business Strategy (Strategic Business Leader) (ACCA) (Pattern 2022)

Subject code – 1401 (A)

Semester – IV

Credit – 3

– Course Objectives –

1. To demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant professional skills, through the context of an integrated case study.
2. To develop relevant professional skills, through the context of an integrated case study.

– Course Outcomes:

1. Apply the Boston Consulting Group (BCG) and public sector matrix portfolio models to assist organization in managing their organizational portfolios.
2. Assess attitudes towards risk and risk appetite and how this can affect risk policy.
3. Discuss from a strategic perspective the need to explore opportunities for adopting new technologies such as cloud and mobile technology within an organization.
4. Identify and analyze relevant data for decisions about new product developments, marketing and pricing.
5. Evaluate, and if necessary, recommend improvements or changes to controls over the safeguard of information technology assets, to ensure the organization's ability to meet business objectives.
6. Assess the need to safeguard of IT assets.

• Syllabus

Unit No.	Topic	No. of Lectures
1	Organisational control and audit	10
	1. Management and internal control systems 2. Audit and compliance 3. Internal control and management Reporting	
2	Finance in planning and decision-making	10
	1. Finance function 2. Financial analysis and decision-making techniques 3. Cost and management accounting	
3	Innovation, performance excellence and change Management	20
	1. Enabling success: Organising 2. Enabling success: Disruptive technologies 3. Enabling success: Talent management 4. Enabling success: Performance excellence 5. Managing strategic change 6. Innovation and change management 7. Leading and managing projects	
4	Professional skills, Employability and digital skills	14
	1. Communication 2. Commercial acumen 3. Analysis	



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4. Scepticism	
5. Evaluation	
6. Computer skills	
7. Computer tools for data processing	
Total	54

- **Teaching Methodology** –
Discussion, Lecture, PPT, Video, Interview, role play, guest lecture, opinion poll

- **Suggested Reference Material** –
 1. Kaplan Study Text
 2. Kaplan practice kit
 3. Strategic Management Text & Cases-Ravi M Kishore
 4. Business Policy & Strategic Management –Dr S. Senthilkumar
 5. A Guide to the Business Analysis Body of Knowledge-International Institute of Business Analysis



Deccan Education Society's
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845, Shivajinagar, Pune-411004

Programme- SY.B. Com

Subject Title – Corporate Accounting – II (F7) (Pattern 2022)

Subject CODE- 1402 (A)

Semester: IV

Credit – 3

- **Course Objectives:**

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

- **Course Outcomes:**

1. Explain the conceptual framework of group accounting.
2. Understand the accounting for specific items in the consolidated financial statements.
3. Discuss the accounting techniques for Specialised, not-for-profit, and public sector entities.
4. Demonstrate the working of various accounting ratios to address the needs of the stakeholders.
5. Evaluate the performance of an organization with reference to the IFRS in the Financial Reporting framework both individually & in a group.
6. Apply the IFRS in reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.

- **Syllabus:**

UNIT NO.	Topic	No. of lectures
1	Analysing and interpreting the financial statements of single entities and groups	23
	<ol style="list-style-type: none">1. Limitations of financial statements2. Calculation and interpretation of accounting ratios and trends address users' and stakeholders' needs3. Limitations of interpretation techniques4. Specialised, not-for-profit, and public sector entities	
2	Preparation of financial statements	23
	<ol style="list-style-type: none">1. Preparation of single entity financial statements2. Preparation of consolidated financial statements including an associate	
3	Employability and Technology skills Basic understanding of computer skills to present, interpret information	8
	Total	54

- **Teaching Methodology** –

Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll

- **Suggested Reference Material-**

1. Kaplan Study Material Corporating Accounting
2. Kaplan Exam Kit Corporate Accounting



**Deccan Education Society's
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845, Shivajinagar, Pune-411004**

Programme- S.Y.B. Com

Subject Title – Company Law – II ACCA LW - ENG (F4) (Pattern 2022)

Subject CODE- 1405 (B)

Semester: IV

Credit – 3

- **Course Objectives:**
To develop knowledge and skills in the understanding of the general legal Syllabus framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.
- **Course Outcome:**
 1. Understand the concepts of the English law system.
 2. Comprehend provisions of capital and financing.
 3. Understand role, appointment, remuneration of directors.
 4. Present various current law developments.
 5. Examine the relevance of director roles, stock market requirements in current developments.
 6. Explain real-life application of case laws.

- **Syllabus:**

UNIT NO.	Topic	No. of lectures
1	E Capital and the financing of companies	27
	1.Share capital 2.Loan capital 3.Capital maintenance and dividend law	
2	F Management, administration and the regulation of companies	27
	1.Company directors 2.Other company officers 3.Company meetings and resolutions	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll
- **Suggested Reference Material:**

1. Kaplan Exam Kit Company Law
2. Kaplan Study Text Company Law



**Deccan Education Society's
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845, Shivajinagar, Pune-411004**

Programme- S.Y.B. Com

Subject Title – Costing II (F5) (Pattern 2022)

Subject Code- 1406 (I)

Semester: IV

Credit – 4

- **Course Objectives:**

To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic and operational development.

- **Course Outcomes:**

1. Explain the concepts of budgeting.
2. Identify various techniques used in budgeting & standard costing.
3. Discuss performance management information and measurement systems.
4. Apply appropriate budgeting techniques and methods for planning and control.
5. Evaluate the performance of an organization from both a financial and non- financial viewpoint.
6. Design standard costing systems to measure and control business performance and to identify remedial action.

- **Course Syllabus:**

UNIT NO.	Topic	No. of lectures
1	D. BUDGETING AND CONTROL 1. Budgeting systems and types of budgets 2. Quantitative techniques 3. Standard costing 4. Advanced variances 5. Planning and operational variances 6. Performance analysis	27
2	E. PERFORMANCE MEASUREMENT AND CONTROL 1. Performance analysis in private sector organisations 2. Divisional performance and transfer pricing 3. Performance analysis in non-profit organisations and the public sector 4. External considerations and the impact on performance	27
	Total	54

- **Teaching Methodology –**

Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

- **Suggested Study Material:**

1. Kaplan Study Text
2. Kaplan Exam Kit



**Deccan Education Society's
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Programme- S.Y.B. Com

Subject Title – Financial Management – II (F9) (Pattern 2022)

Subject Code- 1407

Semester: IV

Credit – 3

- **Course Objectives:**

To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

- **Course Outcomes:**

1. Explain the concepts of business finance, business valuation & risk management.
2. Understand the techniques & methods of business valuation & risk management.
3. Discuss various models for valuation of shares & hedging techniques for interest rate risk & foreign exchange risk.
4. Demonstrate the application of risk management techniques in the light of different types of risks.
5. Appraise business valuation proposals from the point of view of mergers & acquisitions.
6. Apply the conceptual knowledge gained to diverse practical cases in international business.

- **Syllabus**

UNIT NO.	Topic	No. of lectures
1	E. Business finance	18
	1.Sources of, and raising, business finance 2.Estimating the cost of capital 3.Sources of finance and their relative costs 4.Capital structure theories and practical considerations 5.Finance for small- and medium-sized entities	
2	F. Business valuations	18
	1.Nature and purpose of the valuation of business and financial assets 2.Models for the valuation of shares 3.The valuation of debt and other financial assets 4.Efficient market hypothesis (EMH) and practical considerations in the valuation of shares	
3	G. Risk management	18
	1.The nature and types of risk and approaches to risk management 2.Causes of exchange rate differences and interest rate fluctuations 3.Hedging techniques for foreign currency risk 4.Hedging techniques for interest rate risk	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

- **Suggested Reference Material: ACCA text books/ work books**

1. Kaplan Study Text Financial Management
2. Kaplan Exam Kit Financial Management



Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004

Programme- T.Y.B. Com

Subject Title – Mercantile Law – I ACCA LW - ENG (F4) (Pattern 2022)

Subject Code- 1501(A)

Semester: V

Credit – 3

- **Course Objectives:**
To develop knowledge and skills in the understanding of the general legal Syllabus framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary

- **Course Outcomes:**
 1. Understand the concepts of employment law, agency law.
 2. Interpret and comprehend types of business organisation.
 3. Relate the case provisions of employment law, agency law.
 4. Compare and contrast the types of business organisation.
 5. Interpret judicial precedents in context of changing business environment.
 6. Present new law developments as a team.

UNIT NO.	Topic	No. of lectures
3	C Employment law	27
	1. Contract of employment 2. Dismissal and redundancy	
4	D The formation and constitution of business organisations	27
	1. Agency law 2. Partnerships 3. Corporations and legal personality 4. The formation and constitution of a company	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.
- **Suggested Reference Material:** ACCA text books/ work books



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Programme- T.Y.B. Com

Subject Title – Advanced Accounting – I ACCA - SBR (Essential) (Pattern 2022)

Subject code- 1502 (A)

Semester: V

Credit – 3

• **Course Objectives:**

To discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

• **Course Outcomes:**

1. Explain the conceptual framework of financial reporting.
2. Understand the accounting for specific transactions in the financial statements.
3. Describe the application of the IFRS in practical aspects of a business.
4. Demonstrate the relevant requirements of the IFRS to the various practical aspects in the preparation & presentation of financial statements.
5. Examine the areas of ethical requirements in financial reporting.
6. Apply the IFRS in reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.

• **Syllabus**

UNIT NO.	Topic	No. of lectures
1	A. Fundamental ethical and professional principles	18
	1. Professional behaviour and compliance with accounting standards 2. Ethical requirements of corporate reporting and the consequences of unethical behaviour	
2	B. The financial reporting framework	18
	1. The applications, strengths and weaknesses of the accounting framework	
3	C. Reporting the financial performance of a range of entities	18
	1. Revenue 2. non-current assets 3. Financial instruments 4. Leases 5. Employee benefits 6. Income taxes 7. Provisions, contingencies and events after the reporting date 8. Share-based payment 9. Fair Value Measurement 10. Reporting requirements of small and medium-sized entities (SMEs) 11. Other reporting issues	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

• **Suggested Reference Material:**

1. Kaplan Study Material Advance Accounting
2. Kaplan Study Text

Subject Title – Auditing (F8) (Pattern 2022)

Subject Code- 1504(A)

Semester: V

Credit – 4



Deccan Education Society's
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845, Shivajinagar, Pune-411004

- **Course Objectives:**
To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.
- **Course Outcomes:**
 1. Understand the concepts of audit and assurance, rules, and regulations.
 2. Interpret the ethical compliance required for business.
 3. Relate to the need and methods of audit procedures and evidence collection.
 4. Evaluate audit techniques in light of computerised environment.
 5. Interpret analytical tools for audit process.
 6. Critically analyse the impact of audit report on reliance placed by users on financial statements.

UNIT NO.	Topic	No. of lectures
1	A. Audit framework and regulation 1.The concept of audit and other assurance engagements 2.External audits 3.Corporate governance 4.Professional ethics and ACCA's Code of Ethics and Conduct	9
2	B. Planning and risk assessment 1.Obtaining, accepting and continuing audit engagements 2.Objective and general principles 3.Assessing audit risks 4.Understanding the entity and its environment 5.Fraud, laws and regulations 6.Audit planning and documentation	12
3	C. Internal control 1. Internal control systems 2. The use and evaluation of internal control systems by auditors 3. Tests of control 4. Communication on internal control 5. Internal audit and governance and the differences between external audit and internal audit 6. The scope of the internal audit function, outsourcing and internal audit assignments	11
4	D. Audit evidence 1. Financial statement assertions and audit evidence 2. Audit procedures 3. Audit sampling and other means of testing 4. The audit of specific items 5. Computer-assisted audit techniques 6. The work of others 7. Not-for-profit organisations	10
5	E. Review and reporting 1.Subsequent events 2.Going concern 3.Written representations 4.Audit finalisation and the final review 5.The Independent Auditor's Report 6. Employability and technology skills	12
	Total	54

Teaching Methodology - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

Suggested Reference Material:

1. Kaplan Study Material Auditing
2. Kaplan Exam Kit Auditing



Deccan Education Society's
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845, Shivajinagar, Pune-411004

Subject Code- 1505 (I)

Semester: V

Credit – 4

Subject Title – Costing Paper – III (APM) (Pattern 2022)

• **Course Objectives:**

To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic and operational development.

• **Course Outcomes:**

1. Understand the concepts of strategic management accounting.
2. Interpret and Comprehend business structure and performance management.
3. Relate to the approaches to budgets.
4. Compare and contrast the performance reports of management.
5. Interpretation of human resource aspects of performance management.
6. Present on impact of information technology as a team.

UNIT NO.	Topic	No. of lectures
1	A. Strategic planning and control	18
	1.Strategic management accounting 2.Impact of external factors on performance management 3.Performance hierarchy 4.Performance management and control of the organisation 5.Changes in business structure and management accounting 6.Other environmental and ethical issues	
2	B. Impact of risk and uncertainty on organisational performance	18
	1.Impact of risk and uncertainty on performance management	
3	B. Performance measurement systems and design	18
	1.Performance management information systems 2.Sources of management information 3.Recording and processing methods 4. Data analytics 5. Management reports	
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll

• **Suggested Reference Material:**

1. Kaplan Study Material
2. Kaplan Exam Kit



**Deccan Education Society's
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845, Shivajinagar, Pune-411004**

Programme- T.Y.B. Com

Subject CODE- 1506 (I)

Semester: V

Credit – 4

Subject Title – Costing Paper – V (AFM) (Pattern 2022)

• **Course Objectives:**

To apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.

• **Course Outcomes:**

1. Explain the skills and exercise professional judgement as expected of a senior financial executive or advisor, conceptual framework of group accounting.
2. Understand the role of senior financial adviser in the multinational organisations.
3. Discuss the ethical and governance issues.
4. Apply the option pricing theory in investment decisions.
5. Appraise various projects in the light of the advanced appraisal techniques.
6. Develop upon the core financial management knowledge and skills.

UNIT NO.	Topic	No. of lectures
1	A. Role of senior financial adviser in the multinational organisation 1.The role and responsibility of senior financial executive/advisor 2.Financial strategy formulation 3.Ethical and governance issues 4.Management of international trade and finance 5.Strategic business and financial planning for multinational organisations 6.Dividend policy in multinationals and transfer pricing	27
2	B. Advanced investment appraisal 1.Discounted cash flow techniques 2.Application of option pricing theory in investment decisions 3.Impact of financing on investment decisions and adjusted present values 4.Valuation and the use of free cash flows 5.International investment and financing decisions	27
	Total	54

Teaching Methodology - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

Suggested Reference Material: ACCA text books/ work books:

1. Kaplan Study Material Costing AFM
2. Kaplan Exam Kit



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Programme- T.Y.B. Com

Subject Title – Mercantile Law – II ACCA LW - ENG (F4) (Pattern 2022)

Subject Code- 1601 (A)

Semester: VI

Credit – 3

Course Objectives:

To develop knowledge and skills in the understanding of the general legal Syllabus framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

Course Outcomes:

1. Understand the concepts of insolvency.
2. Interpret and comprehend corporate and fraudulent behaviour.
3. Relate to the case provisions of insolvency, remedies, and redressal.
4. Compare and contrast the types of fraudulent behaviour.
5. Interpret the judicial precedents in context of changing business environment.
6. Present new law developments as a team.

UNIT NO.	Topic	No. of lectures
1	G Insolvency law 1. Insolvency and administration	27
2	H Corporate fraudulent and criminal behaviour 1. Fraudulent and criminal behaviour	27
	Total	54

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

- **Suggested Reference Material:**

1. Kaplan Study Material Mercantile Law
2. Kaplan Exam Kit



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Programme- T.Y.B. Com

Subject Title –Advanced Accounting - II (SBR)(Pattern 2022)

Subject Code- 1602(A)

Semester: VI

Credit – 3

- **Course Objectives**

To discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

- **Course Outcome:**

1. Explain the conceptual framework of group accounting.
2. Understand the accounting for specific items in the consolidated financial statements.
3. Discuss the practical solutions to current issues in financial reporting.
4. Demonstrate the working of various accounting ratios, and trend analysis to address the needs of the stakeholders.
5. Analyse and interpret the financial information and measurement of performance in line with the changes in accounting regulations.
6. Apply the IFRS in reporting financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.

UNIT NO.	Topic	No. of lectures
1	D. Financial statements of groups of entities 1.Group accounting including statements of cash flows 2.Associates and joint arrangements 3.Changes in group structures 4.Foreign transactions and entities	16
2	E. Interpret financial statements for different stakeholders 1.Analysis and interpretation of financial information and measurement of performance	16
3	F. The impact of changes and potential changes in accounting regulation 1.Discussion of solutions to current issues in financial reporting	16
4	Employability and Technology Skills	6
	Total	54

Teaching Methodology - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll.

Suggested Reference Material:

1. Kaplan Study Material Advance Accounting II
2. Kaplan Exam Kit



Deccan Education Society's
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845, Shivajinagar, Pune-411004

Programme- T.Y.B. Com

Subject Title –Taxation (F6) (Income Tax & GST) (Pattern 2022)

Subject code – 1604 (A)

Semester – V & VI

Credit – 4

- **Course Objectives –**
To develop knowledge and skills relating to the tax system as applicable to individuals, single companies.
To learn about the fundamental concepts of GST and understand the practical implementation of concepts.
- **Course Outcomes:**
 1. Discuss the concepts of direct, indirect tax, introduction of income tax, GST.
 2. Interpret and apply provisions of income tax heads of income.
 3. Analyze the GST provisions to state and central supply
 4. Compare the GST development vis a vis earlier indirect tax.
 5. Evaluate the levy, assessment of income tax.
 6. Develop an understanding of computation of gross income, deductions, and tax exemptions.
- **Syllabus**

Unit No.	Topic	No. of Lectures
1	Important Concepts and Definitions under Income Tax Act 1961	3
	Income, Person, Assessee, Assessment year, Previous year, Assessment, Residence and Scope of Total Income, Exempt Incomes	
2	Computation of Taxable Income under the different Heads of Income	15
	a. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability- Perquisites and their Valuation- Deductions from salary. (Theory and Problems) b. Income from House Property	

	Basis of Chargeability Annual Value Self occupied and let out property Deductions allowed (Theory and Problems)	
3	Computation of Taxable Income under the different Heads of Income (continued.....)	10
	c. Profits and Gains of Business and Professions Definitions, Deductions expressly allowed and disallowed (Theory And Problems), Tax Audit u/s 44AB of Income Tax Act, 1961 d. Capital Gains Chargeability-definitions-Cost of Improvement, Short term and long term Capital gains (Theory only) e. Income from other sources- Chargeability - deductions - Amounts not deductible.(Theory only)	
4	a) Clubbing of Income, Aggregation of Income, Set off and Carry forward of losses b) Computation of Total Taxable Income and Tax Payable of an Individual Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation- (Rates applicable for respective Assessment year) c) Introduction to Corporate Taxation Classes of Companies, Sec 115BBD , Minimum Alternate Tax (MAT) (Theory only)	11



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	d) Miscellaneous Tax deducted at source and Tax Collected at Source, Advance payment of Tax -Forms of Return, Provisions for filing Return of Income, Form 16 and ITR forms, Refund of Tax. (Theoryonly)	
5	Goods and Service Tax (GST)	15
	a) Basic Concepts and structure of GST b) Levy and Collection of Tax Exemption under GST, Chapter Headings, GST Rates Time and Value of Supplies, Input Tax Credit , Registration ,Tax Invoice Rules, Debit & Credit Notes Rules, Accounts & Records Rules, Payment of Tax Rules, Refund Rules, Return Rules	
	c) E-Commerce, Use of GST Portal, Accounting under GST and case studies	
	Total	54

- **Teaching Methodology –**
Discussion, Lecture, PPT, Video, Interview, role play, guest lecture, opinion poll

- **Suggested Reference Material –**
 - 1) Student guide to Income Tax -: Dr.Vinod Singhania
 - 2) Income Tax -: CA T N Manoharan
 - 3) Income Tax- -: Ahuja and Gupta
 - 4) GST made easy- CA Arpit Haldia
 - 5) GST paper 4- Taxation- V S Datey (Taxmann Publication)



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Programme- T.Y.B. Com

Subject Title – Costing Paper – IV (APM)(Pattern 2022)

Subject Code- 1605(I)

Semester: VI

Credit – 4

- **Course Objective:**

To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic and operational development.

- **Course Outcome:**

1. Understand the concepts of financial performance measures in the private sector.
2. Interpret and comprehend the performance management in not-for-profit organisations.
3. Relate to the divisional performance appraisal and transfer pricing.
4. Compare and contrast the role of quality in performance measurement.
5. Interpret the non-financial performance indicators.
6. Present on performance management in not-for-profit organisations as a team.

UNIT NO.	Topic	No. of lectures
1	D. Strategic performance measurement 1.Strategic performance measures in the private sector 2.Divisional performance and transfer pricing issues 3.Strategic performance measures in not-for-profit organisations 4.non-financial performance indicators 5.The role of quality in management information and performance measurement systems 6.Performance measurement and strategic human resource management issues 7.Other behavioural aspects of performance measurement	23
2	E. Performance evaluation and corporate failure 1.Alternative views of performance measurement and management 2.Strategic performance issues in complex business structures 3.Predicting and preventing corporate failure	23
3	F Employability and Technology skills 1. Use computer technology to efficiently access and manipulate relevant information. 2. Work on relevant response options, using available functions and technology, as would be required in the workplace. 3. Navigate windows and computer screens to create and amend responses to exam requirements, using appropriate tools. 4. Present data and information effectively, using the appropriate tools.	8
	Total	54

- **Suggested Reference Material:**

1. Kaplan Study Material Costing APM
2. Kaplan Exam Kit Costing APM

- **Teaching Methodology** - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll

Programme- T.Y.B. Com



**Deccan Education Society's
Brihan Maharashtra College of Commerce (AUTONOMOUS)
845, Shivajinagar, Pune-411004**

Subject Title – Costing Paper – VI (AFM) (Pattern 2022)

Subject Code- 1606 (I)

Semester: VI

Credit – 4

- **Course Objectives:**

To apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.

- **Course Outcome:**

1. and the sophisticated strategies which are employed in order to manage such risks.
 1. Explain the concept of mergers & acquisitions.
 2. Understand the regulatory framework and processes for mergers & acquisitions.
 3. Compare & contrast corporate reconstruction and re-organisation.
 4. Demonstrate the working of the use of financial derivatives to hedge against forex risk and interest rate risk.
 5. Examine the investment and financing decisions, with the emphasis moving towards the strategic consequences of making such decisions in a domestic, as well as international, context.
- Analyse the risks in business

- **Syllabus**

	1.The role of the treasury function in multinationals 2.The use of financial derivatives to hedge against forex risk 3.The use of financial derivatives to hedge against interest rate risk	
4	Employability and technology skills	8
	1. Use computer technology to efficiently access and manipulate relevant information 2. Work on relevant response options, using available functions and technology, as would be required in the workplace 3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools 4. Present data and information effectively, using the appropriate tools	
	Total	54
UNIT NO.	Topic	No. of lectures
1	Acquisitions and mergers	16
	1.Acquisitions and mergers versus other growth strategies 2.Valuation for acquisitions and mergers 3.Regulatory framework and processes 4.Financing acquisitions and mergers	
2	Corporate reconstruction and re-organisation	16
	1.Financial reconstruction 2.Business re-organisation	
3	Treasury and advanced risk management techniques	16

Teaching Methodology - Discussion, Lecture, PPT, Video, Case Study, Survey, Information collection through various method, Interview, role play, guest lecture, opinion poll

Suggested Reference Material: ACCA text books/ work books

