



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯನುಸಾರ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕೋತ್ತರ ಪದವಿಗಳಿಗೆ / ಸ್ನಾತಕೋತ್ತರ ಡಿಪ್ಲೋಮಾಗಳಿಗೆ ಪಠ್ಯಕ್ರಮವನ್ನು ಪ್ರಕಟಿಸಿ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 2 ರಿಂದ 9, ದಿ: 08.11.2024.
2. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 11.11.2024.

ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯನುಸಾರ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಎಲ್ಲ ಸ್ನಾತಕೋತ್ತರ ಪದವಿಗಳಾದ M.A./ M.Sc / M.Com / MBA / M.Ed 1 ರಿಂದ 4ನೇ ಸೆಮೆಸ್ಟರ್‌ಗಳಿಗೆ ಮತ್ತು 1 & 2ನೇ ಸೆಮೆಸ್ಟರ್‌ಗಳ ಸ್ನಾತಕೋತ್ತರ ಡಿಪ್ಲೋಮಾಗಳಿಗೆ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದನೆಯೊಂದಿಗೆ ಈ ಕೆಳಗಿನಂತೆ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಅಳವಡಿಸಿಕೊಳ್ಳಲಾಗಿದೆ. ಕಾರಣ, ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಸ್ನಾತಕೋತ್ತರ ವಿಭಾಗಗಳ ಅಧ್ಯಕ್ಷರು / ಸಂಯೋಜಕರು / ಅಡಳಿತಾಧಿಕಾರಿಗಳು / ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳು / ಶಿಕ್ಷಕರು ಸದರಿ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಅನುಸರಿಸುವುದು ಮತ್ತು ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದೆಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸೂಚಿಸುವುದು.

Arts Faculty

Sl.No	Programmes	Sl.No	Programmes
1	Kannada	8	MVA in Applied Art
2	English	9	French
3	Folklore	10	Urdu
4	Linguistics	11	Persian
5	Hindi	12	Sanskrit
6	Marathi	13	MPA Music
7	MVA in Painting		

Faculty of Science & Technology

Sl.No	Programmes	Sl.No	Programmes
1	Geography	10	M.Sc (CS)
2	Chemistry	11	MCA
3	Statistics	12	Marine Biology
4	Applied Geology	13	Criminology & Forensic Science
5	Biochemistry	14	Mathematics
6	Biotechnology	15	Psychology
7	Microbiology	16	Applied Genetics
8	Zoology	17	Physics
9	Botany	18	Anthropology

Faculty of Social Science

Sl.No	Programmes	Sl.No	Programmes
1	Political Science	8	Journalism m & Mass Commn.
2	Public Administration	9	M.Lib. Information Science
3	History & Archaeology	10	Philosophy
4	A.I.History & Epigraphy	11	Yoga Studies
5	Economics	12	MTTM
6	Sociology	13	Women's Studies
7	MSW		

Management Faculty

Sl.No	Programmes	Sl.No	Programmes
1	MBA	2	MBA (Evening)

Faculty of Commerce

Sl.No	Programmes	Sl.No	Programmes
1	M.Com	2	M.Com (CS)

Faculty of Education

Sl.No	Programmes	Sl.No	Programmes
1	M.Ed	2	M.P.Ed

OEC subject for PG

Sl.No	Programmes	Sl.No	Programmes
1	Russian	5	Veman Peetha
2	Kanaka Studies	6	Ambedkar Studies
3	Jainology	7	Chatrapati Shahu Maharaj Studies
4	Babu Jagajivan Ram	8	Vivekanand Studies

PG Diploma

Sl.No	Programmes	Sl.No	Programmes
1	PG Diploma in Chatrapati Shahu Maharaj Studies	2	P.G. Diploma in Women's Studies
3	P.G. Diploma in Entrepreneurial Finance		

ಅಡಕ: ಮೇಲಿನಂತೆ


ಕುಲಸಚಿವರು.

ಗೆ,

1. ಕ.ವಿ.ವಿ. ಸ್ನಾತಕೋತ್ತರ ಅಧ್ಯಕ್ಷರುಗಳಿಗೆ / ಸಂಯೋಜಕರುಗಳಿಗೆ / ಆಡಳಿತಾಧಿಕಾರಿಗಳಿಗೆ / ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ
2. ಎಲ್ಲ ನಿಖಾಯದ ಡೀನರು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ/ ಸಿಸ್ಟಮ್ ಅನಾಲಿಸ್ಟ್ / ಸಂಬಂಧಿಸಿದ ಪದವಿಗಳ ವಿಭಾಗಗಳು, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಕ.ವಿ.ವಿ. ಅಂತರಜಾಲದಲ್ಲಿ ಪ್ರಕಟಿಸುವುದು.

KARNATAK UNIVERSITY, DHARWAD



P.G. DEPARTMENT OF STUDIES IN COMMERCE

Syllabi of the M.Com Programme

Under the

New Education Policy (NEP)

Choice Based Credit System

(I to IV Semesters)

With effect from 2024-25 onwards

Preamble:

The New Education Policy (NEP) has brought about a sea-change in defining the objectives and purposes of education, at all levels. The education besides imparting knowledge of the subject should aim at ensuring that what is being learnt is applied in practice. The practice oriented or the development of skills among the wards is considered the basic aim of education. The student should be capable of applying the classroom knowledge in realty. The aim to reduce the gap between the expectations of the society and the industry and the knowledge imparted or skills developed in the wards.

The soft skills, communication skills, technical skills, etc., must be imparted to develop an individual or make the individual job-fit or the industry-fit. The Karnataka University is the first State University to adopt the NEP framework at UG and PG levels. The Faculty of Commerce has kept pace with the needs or expectations of students' community and the industry. The Faculty has thoroughly revised the existing courses, introduced the new courses or subjects, made Internship and Project Report mandatory aims to strengthen NEP Philosophy and be a part of common stream.

With these changes, it is hoped that in the years to come the course would be well-received by various stakeholders and would help the Faculty to be in tune with the contemporary business world.

PART-A

Regulations Governing Post-Graduate Programmes under ChoiceBased Credit System in the Faculty of Commerce, from 2021-2022

Master Degree Programme in Commerce (M.Com) Regulations Governing the Post Graduate Master Degree Programme under Choice Based Credit System (KU-CBCS)

(Framed under Section 44(1)(c) of the K. S.U. Act, 2000)

1.0 Title

These Regulations shall be called “Regulations Governing the Post-Graduate Programmes in the Faculty of Commerce under Revised New Education Policy (NEP) in the Choice Based Credit System (CBCS),” mode in Karnatak University, Dharwad.

2.0 Commencement

These Regulations shall come into force with effect from the academic year 2021-22.

3.0 Definitions

In these Regulations, unless otherwise provided.

A “Academic Council” means Academic Council of the University constituted according to the *Karnataka State Universities Act, 2000*.

B “Board of Studies” means P.G. Board of Studies in Commerce, Karnatak University, Dharwad.

C “Compulsory Course” means fundamental paper, which the student admitted to a particular Post-Graduate Programme, should successfully complete to receive the Post Graduate Degree in the concerned subject.

D “Course Weightage” means number of credits assigned to a particular course.

E “Credit” means the unit by which the course work is measured. One Credit means one hour of teaching work or two Hrs of practical work per week. As regards the marks for the courses, 1 Credit is equal to 25 marks, 2 credits are equal to 50 marks, 3 credits are equal to 75 marks and 4 credits are equal to 100 marks.

F “Cumulative Grade Point Average (CGPA)” refers to the cumulative Grade Point Average weighted across all the semesters and is carried forward from first semester to subsequent semesters.

G “Degree” means Post-Graduate Degree.

H “Grade” is an index to indicate the performance of a student in the selected course. These Grades are arrived at by converting marks scored in each course by the candidate in both Internal Assessment and Semester-end Examinations.

- I** “Grade Point Average (GPA)” refers to an indication of the performance of the student in a given semester. GPA is the weighted average of all Grades a student gets in a given semester.
- J** “Open Elective Course” means a paper offered by a Department to the students of other Departments.
- K** “Post Graduate Programme” means semesterised Master’s Degree Programmes under CBCS in the Faculty of Commerce excluding P.G. Diploma, Post Graduate International Diploma.
- L** “Specialization course” means advanced paper offered by a Department that a student of that department can opt as a special course.
- M** “Student” means the student admitted to programmes under (k).
- N** “University” means Karnatak University, Dharwad.

4.0 Minimum Eligibility for Admission

A candidate, completing B Com Degree of this University or any other recognized University is eligible to seek admission to the Post-Graduate Programme provided the candidate also satisfies the conditions like the minimum percentage of marks and other eligibility conditions as prescribed by the University from time to time.

The admission shall be done as per Government of Karnataka policy relating to Reservation and directions and notifications issued by the University from time to time.

5.0 Duration of the Programme

The duration of study for all the P.G. Programmes shall be of two consecutive academic years, each academic year comprising two semesters, and each semester comprising sixteen weeks with a minimum of ninety working days.

Students, who discontinue the programme after one or more semesters due to extraordinary circumstances, are allowed to continue and complete the programme with due approval from the Registrar. Candidates shall not register for any other regular P G Programme other than Diploma and Certificate courses offered on the campus during the duration of P.G. Programme.

6.0 Medium of Instruction and Evaluation

The medium of instruction for all programmes except languages shall be in English. However, the students may write the examinations in Kannada if allowed by the Board of Studies in Commerce (PG).

7.0 Programme Structure

- 7.1** The students of Post-Graduate Programme shall study the courses as may be approved by the Board of Studies in Commerce (PG), Faculty and the Academic Council of the University from time to time subject to minimum and maximum credits as outlined in these regulations.

- 7.2 There shall be three categories of courses namely, Discipline Specific Courses (DSCs), Discipline Specific Electives (DSEs) and Open Elective Courses (under CBCS mode) courses.
- 7.4 In those programmes that offer Discipline Specific Electives, i.e., Specialization courses, the students shall choose the prescribed number of DSEs or Specialization Courses offered within the Department.
- 7.5 a) The Department shall offer Open Elective courses for students of other Departments in second and third Semesters.
- b) The M.Com. students of the department shall choose Open Elective courses (OECs) from among those prescribed by the University and selected by the Department from time to time. P.G. Centers and affiliated private and Government colleges, can offer those Open Elective Courses which are approved or prescribed by the P.G. Department of Commerce on the main campus. Such Open Elective courses shall be taught by qualified teachers approved by the University.
- 7.6 Each course of DSC, DSE and OEC shall carry 04 credits and credits for project work in the IV Semester shall be 2 credits for dissertation and 2 credits for Viva-Voce.
- 7.7 A student shall register for a minimum of 100 credits for the whole duration of the P.G. Programmes in Commerce as stipulated in the General Regulations.
- 7.9 The detailed programme structure for the M.Com. Course shall be as stated in Annexure –I.
- 8.0 Attendance**
- 8.1 Each course shall be taken as a unit for the purpose of calculating the attendance.
- 8.2 Students shall sign in the attendance register circulated soon after the class/practical and at the end of the month the department shall put up the number of classes attended by the students the second week of the subsequent month.
- The student shall inform the course teacher and the Chairman in case of any discrepancies.
- 8.4 A minimum attendance of 75% is mandatory for each course separately to be eligible for semester-end examination. Candidates who fail to maintain the minimum attendance shall be ineligible to appear for the examination.
- 8.5 There is no provision for condoning the shortage of attendance.
- 8.7 Candidates who have participated in State/National level Sports, NSS, NCC, Cultural activities and other related activities as stipulated under the existing regulations with the approval of the authorities of the authority shall be given attendance for actual number of days utilized in such activities (including travel days) on production of certificates from the relevant authorities within two weeks after the event.
- 9.0 Examination**
- 9.1 There shall be an examination at the end of each semester. The odd semester examinations shall be conducted by the Department/P. G. Centres/ Colleges. The even semester examinations shall be conducted by the University.

- 9.1.1 There shall be semester-end examination of 3 Hrs duration for courses carrying 80 marks.
- 9.1.2 Every student shall register for each semester-end examination as per the University Notification by submitting duly completed application form through the proper channel and shall pay the fees prescribed.
- 9.1.3 The Office of the Registrar (Evaluation) shall allot the Register Number to the candidate at the 1st semester-end examination. That will be the Register Number of the candidate for all subsequent appearances and semester-end examinations.
- 9.1.4 The Answer scripts shall be in the safe custody of the University for a period of six months from the date of announcement of results.
- 9.1.5 The programme under CBCS is a fully carry-over system. A candidate reappearing for either the odd or even semester examinations shall be permitted to take examinations as and when they are conducted (even semester examination in even semester and odd semester examination in odd semester).
- 9.1.6 Candidates who have failed, remained absent or opted for improvement in any course/ courses shall appear for such course/ courses in the two immediate successive examinations that are conducted. However, in the case of the candidates appearing for improvement of their marks, the marks secured in the previous examination shall be retained, if the same is higher.
- 9.1.7 Candidates who desire to challenge the marks awarded to them, in the even semester examinations may do so by submitting an application along with the prescribed fee to the Registrar (Evaluation) within prescribed days from the announcement of results.
- 9.2 Odd Semester Examination**
- 9.2.1 There shall be a Board of Examiners to set, scrutinise and approve question papers.
- 9.2.2 The BOE shall scrutinise the question papers submitted in two sets by the paper setters and submit the same to the office of the Registrar (Evaluation).
- 9.2.3 The office of the Registrar Evaluation shall dispatch the question papers to the Department/ P.G.Centres/ Colleges who shall conduct the Examinations according to the Schedule announced by the University.
- 9.2.4 The Chairperson of the Department/ Administrator of the P.G.Centre/ Principal of the College shall appoint one of their full time course teachers as Post Graduate Programme (PGP) Coordinator who shall conduct the examinations and arrange for evaluation of answer scripts.
- 9.2.5 Answer scripts shall be valued by the examiners appointed by the University. However, in those circumstances where an examiner for a particular course is not available, then the answer scripts of that course shall be dispatched to the office of the Registrar (Evaluation) who shall arrange for valuation of the same.
- 9.2.6 There shall be single valuation. The examiners (Internal or External) shall value the answer scripts and shall indicate the marks awarded to each question on the answer script.
- 9.2.7 The Marks List, a copy of the Examination Attendance Sheet and the sealed bundles of the answer scripts shall be dispatched by the PGP Coordinator to the Registrar (Evaluation)'s Office at the conclusion of the valuation at the respective centres.

9.2.8 The Office of the Registrar Evaluation shall process and announce the results.

9.3 Even Semester:

9.3.1 There shall be a Board of Examiners to set, scrutinise and approve question papers.

9.3.2 As far as practicable, it will be ensured that 50% of the paper setters and examiners are from other Universities/ Research Institutes.

9.3.3 Each answer script of the semester-end examination (theory and project report) shall be assessed by two examiners (one internal and another external). The marks awarded to that answer script shall be the average of these two evaluations. If the difference in marks between two evaluations exceeds 20% of the maximum marks, such a script shall be assessed by a third examiner. The marks allotted by the third examiner shall be averaged with nearer award of the two evaluations.

Provided that in case the number of answer scripts to be referred to the third examiner in a course exceeds minimum of 5 or 20% of the total number of scripts, at the even semester-end examinations, such answer scripts shall be valued by the Board of Examiners on the date to be notified by the Chairperson of the Board of Examiners and the marks awarded by the Board shall be final.

9.3.4 There shall be a project work in the fourth semester of the programme, the same shall be evaluated by both internal and external examiners.

9.4 Evaluation

9.4.1 Each Course shall have two evaluation components - Formative Assessment (FA) and the Summative Assessment (SA)/Semester End Exams.

9.4.2 The FA component in a course shall carry 20 marks and the Summative Assessment (SA) /Semester End Examination shall carry 80 marks.

9.4.4 The FA shall have 10 marks for practicals to be conducted as per syllabi in each source and SA or *Internal Assessment* (IA) based on written tests/ assignments/ seminars and /or any other instructional activity.

9.4.5 The SA/ IA marks list shall be notified on the Department notice board as and when the individual IA components are completed and the consolidated list shall be submitted to the Office of the Registrar Evaluation before the commencement of semester-end examination.

9.4.6 The tests shall be written in a separately designated book supplied by the University which shall be open for inspection by the students after evaluation.

9.4.7 There is no provision for seeking improvement of Summative Assessment marks.

9.4.8 The IA records, pertaining to Semester Examination, shall be preserved by the department/Centres/Colleges for a period of one year from the date of semester examination. These records may be called by the University or a body constituted by the University as and when deemed necessary.

9.4.9 The project viva-voce shall be conducted by an internal and external examiner.

10.0 Maximum duration for completion of the Programme

- 10.1 A candidate admitted to a post graduate programme shall complete it within a period, which is double the duration of the programme from the date of admission.
- 10.2 Whenever the syllabus is revised, the candidate reappearing shall be allowed for the examinations only according to the new syllabus.

11.0 Declaration of Results

- 11.1 The minimum for a pass in each course shall be 40% of the total marks including Summative Assessment/IA marks and Formative Assessment/Semester end examination marks. Further, the candidate shall obtain at least 40% of the marks in the FA/semester-end examination. There are no minimum marks for SA.
- 11.4 For the purpose of announcing the results, the aggregate of the marks secured by a candidate in all FAs. However, no ranks shall be awarded if the student has taken attempts to complete the course or has not completed the programme in the stipulated time (vide Regulation 5) or had applied for improvement of results.

12.0 Marks, Credit Points, Grade Points, Grades and Grade Point Average

- 12.1 The grade points and the grade letters to candidates in each course shall be awarded as follows:

Percentage of marks	Grade Points	Grade Letter
75% and above, up to 100.00 %	7.50 to 10.00	A
60% and above but less than 75 %	6.00 and above but less than 07.5	B
50% and above but less than 60 %	5.00 and above but less than 6.0	C
40% and above but less than 50 %	4.00 and above but less than 05.00	D
Less than 40.00 %	Less than 4.00	F

- 12.2 Credit Point(CP): The Credit Point for each course shall be calculated by multiplying the grade point obtained by the credit of the course.
- 12.3 The award of Grade Point Average (GPA) for any student is based on the performance in the whole semester. The student is awarded Grade Point Average for each semester based on the Total Credit Points obtained and the total number of credits opted for. The GPA is calculated by dividing the total credit points earned by the student in all the courses by the total number of credits of those courses of the semester.
- 12.4 The Cumulative Grade Point Average (CGPA) shall be calculated by dividing the total number of credit points obtained in all the semesters by the total number of credits in all the semesters. The CGPA to date shall be calculated by dividing the total number of credit points in all the semesters to date by the total number of credits in all the semesters to date.

$$\text{CGPA for the I Semester} = \frac{\text{Sum of the CP of the I Semester}}{\text{Sum of the credits of the I Semester}}$$

$$\text{CGPA for the II Semester} = \frac{\text{Sum of the CP of the I Sem} + \text{Sum of the CP of II Sem.}}{\text{Sum of the credits of the I Semester} + \text{II Semester}}$$

CGPA for the III and IV Semesters shall be computed accordingly.

12.5 The Grade Card at each semester examination shall indicate the courses opted by the student, the credit for the course chosen by the student, the credit points obtained in each course, the grade letter and the grade point average. No class shall be awarded for each semester and the same would only be awarded at the end of all the semesters based on Cumulative Grade Point Average.

12.6 Class shall be awarded to the successful candidates based on the Cumulative Grade Point Average (CGPA) as specified below:

Cumulative Grade Point Average (CGPA)	Class to be awarded
7.5 to 10.0	First class with Distinction
6.0 and above but below 7.5	First Class
5.0 and above but below 6.0	Second Class

13.0 Miscellaneous

A The provisions of any order, Rules or Regulations in force shall be inapplicable to the extent of its inconsistency with these Regulations.

B The university shall issue such orders, instructions, procedures and prescribe such format as it may deem fit to implement the provisions of this Regulations.

C The procedural details may be given by the University from time to time.

D Any unforeseen problems/ difficulties may be resolved by the Vice Chancellor, whose decision in the matter, shall be final.

PART-A

The programme structure for the M.Com. Degree

Semesters	Courses (Hours)			Credits			Total credits
	Compulsory courses	Specialization courses	Open Elective courses (chosen from other Depts.)	Compulsory courses	Specialization Courses	Open Elective courses	
I	6 (4)	---		24	---		24
II	5 (4)	---	1(4)	20	---	04	24
III	2(4) 1(4) Internship	3(4)	1(4)	12	12	04	28
IV	2(4) 1(4) (Project report)	3(4)		12	12		24
						Total	100

Note:

1. The Department shall offer at least one open elective course carrying four credits in second and third semesters for the students of other departments.
2. Student shall undergo internship at the end of second semester examination and before the commencement of third semester

PART-B
Detailed Course Structure of the M.Com Programme

M.Com.								
SEM	Type	Course Title	Course Code	Credits	Marks	Formative	Summative	No. of Teaching hrs / Week
I	DSC-1	Marketing Management	D1COM001T	4	100	20	80	4
	DSC-2	Financial Management	D1COM002T	4	100	20	80	4
	DSC-3	Organisational Behaviour	D1COM003T	4	100	20	80	4
	DSC-4	Strategic Management	D1COM004T	4	100	20	80	4
	DSC-5	Security Analysis and Portfolio Management	D1COM005T	4	100	20	80	4
	DSC-6	Digital Technology Applications in Business	D1COM006T	4	100	20	80	4
			Total Marks/Credits for the First Semester	Total	24	600	120	480
II	DSC-1	Financial Reporting Standards	D2COM001T	4	100	20	80	4
	DSC-2	Mergers and Acquisitions	D2COM002T	4	100	20	80	4
	DSC-3	Business Data Analytics	D2COM003T	4	100	20	80	4
	DSC-4	Strategic Human Resource Management	D2COM004T	4	100	20	80	4
	DSC-5	Strategic Performance Management	D2COM005T	4	100	20	80	4
	OEC-1	Open Elective Course (To be chosen from the courses offered by the other Departments)	D2COM201T	4	100	20	80	4
		Total Marks/Credits for the Second Semester	Total	24	600	120	480	
III	DSC-1	Accounting Information System	D3COM001T	4	100	20	80	4
	DSC-2	International Financial Management	D3COM002T	4	100	20	80	4
		Group A (Cost Management and Control)						

	DSE-1A	Operations Management	D3COM101TA	4	100	20	80	4
	DSE-2A	Cost Management	D3COM102TA	4	100	20	80	4
	DSE-3A	Strategic Cost Management – I	D3COM103TA	4	100	20	80	4
		Group B (Accounting and Taxation)						
	DSE-1B	Company Accounts	D3COM101TB	4	100	20	80	4
	DSE-2B	Accounting for Specialized Institutions	D3COM102TB	4	100	20	80	4
	DSE-3B	Corporate Tax Planning – I (Direct Taxes)	D3COM103TB	4	100	20	80	4
		Group C (Accounting and Finance)						
	DSE-3C	Company Accounts	D3COM101TC	4	100	20	80	4
	DSE-3C	Accounting for Specialized Institutions	D3COM102TC	4	100	20	80	4
	DSE-3C	Basics of Financial Derivatives	D3COM103TC	4	100	20	80	4
		Group D (Finance)						
	DSE-3D	Basics of Financial Econometrics	D3COM101TD	4	100	20	80	4
	DSE-3D	Financial Risk Management	D3COM102TD	4	100	20	80	4
	DSE-3D	Basics of Financial Derivatives	D3COM103TD	4	100	20	80	4
		Group E (Banking and Finance)						
	DSE-3E	Principles of Bank Management	D3COM101TE	4	100	20	80	4
	DSE-3E	Financial Risk Management	D3COM102TE	4	100	20	80	4
	DSE-3E	Basics of Financial Derivatives	D3COM103TE	4	100	20	80	4
	Internship	INTERSHIP	D3COM003P	4	100	20	80	8
	OEC-2	Open Elective Course (To be chosen from the courses offered by the other departments)	D3COM201T	4	100	20	80	4
		Total Marks/Credits for the Third Semester	Total	28	700	140	560	

IV	DSC-1	Business Data Communication And Networking	D4COM001T	4	100	20	80	4
	DSC-2	Corporate Governance	D4COM002T	4	100	20	80	4
		Group A (Cost Management and Control)						
	DSE-1A	Strategic Cost Management – II	D4COM101TA	4	100	20	80	4
	DSE-2A	Quantitative Methods for CostAccountants	D4COM102TA	4	100	20	80	4
	DSE-3A	Advanced Management Accounting	D4COM103TA	4	100	20	80	4
		Group B (Accounting and Taxation)						
	DSE-1B	Contemporary Issues in Accounting	D4COM101TB	4	100	20	80	4
	DSE-2B	Corporate Tax Planning – II (GST and Customs) *	D4COM102TB	4	100	20	80	4
	DSE-3B	International Taxation	D4COM103TB	4	100	20	80	4
		Group C (Accounting and Finance)						
	DSE-1C	Contemporary Issues in Accounting	D4COM101TC	4	100	20	80	4
	DSE-2C	Business Analysis and Valuation	D4COM102TC	4	100	20	80	4
	DSE-3C	Fixed Income Securities	D4COM103TC	4	100	20	80	4
		Group D (Finance)						
	DSE-1D	Behavioural Finance	D4COM101TD	4	100	20	80	4
	DSE-2D	Business Analysis and Valuation	D4COM102TD	4	100	20	80	4
	DSE-3D	Fixed Income Securities	D4COM103TD	4	100	20	80	4
		Group E (Banking and Finance)						
	DSE-1E	Financial Management of Commercial Banks	D4COM101TE	4	100	20	80	4
	DSE-2E	Business Analysis and Valuation	D4COM102TE	4	100	20	80	4
	DSE-3E	Fixed Income Securities	D4COM103TE	4	100	20	80	4
	Project	Project Report and Viva Voce	D4COM003P	4	100	20	80	8
		Total Marks/Credits for the Fourth Semester	Total	24	600	120	480	
		GRAND TOTAL (SEMESTER I,II,III& IV)	Grand Total	100	2500	500	2000	

PART-C

Detailed Syllabi of M.Com Course

M.Com Semester-I

Discipline Specific Course (DSC)-

Course Title: - Marketing Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures / Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be

M.COM. I - SEMESTER

1.1: Marketing Management

Learning Objectives:

The course is designed to provide the students with the basic knowledge of marketing concepts used by contemporary businesses in the modern world and to understand the differences in marketing strategies as dictated by products, customers, environment, etc.

Course Outcomes

The following are the course outcomes:

1. Explain the concept of market, marketing and marketing management and their significance
2. Describe four P's of market and their utility
3. Describe the significance of product development or design and discuss the process
4. Describe the method of products – new and old
5. Distinguish penetration and skimming pricing methods
6. Explain the role of advertisement, advertising agency, advertisement copy, etc
7. Discuss the skills of salesmanship
8. Explain the importance of packaging in selling the product

Module – 1: Marketing Concepts and Tools: Meaning and definition of marketing – scope of marketing-core marketing concepts – evaluation of marketing concepts and its stages – objectives of marketing – building customer satisfaction, value and retention; tasks of marketing management; developing marketing strategies and plans.

Module – 2: Marketing Environment and Scanning: Concept and types of marketing environment; classification and influence of macro environment; marketing research – scope, importance and process; market segmentation – bases and effective segmentation criteria; consumer markets – influences and key psychological processes; buying decision process; analyzing business markets – organizational buying, participants and buying process

Module – 3: Product Strategy – Characteristics and Classification; Product design; product & brand relationship; packing, labeling, warranties and guarantees; new product design – types, challenges and process; branding - meaning and importance; brand positioning – developing and positioning; choosing specific POPs and PODs; approaches; brand equity – meaning, models, building and measurement.

Module – 4: Pricing and Distribution Strategies – significance & setting the price; pricing methods; promotional and differentiation pricing; designing and managing integrated marketing channels – meaning and importance; multichannel marketing – digital channels; channel design decision and channel management

Module – 5: Designing Marketing Communication – role and communication mix; process models; developing effective communication; developing and managing advertising programme; sales promotion; digital communication – online marketing, social media and mobile marketing – advantages and disadvantages Market-oriented strategic planning- corporate and division strategic planning – business strategic planning.

Suggested Readings

1. Philip Kotler and Kevin Keller, Marketing Management, Pearson Education, New Delhi.
2. V S Ramaswamy, Marketing Management: A Strategic Decision Making Process, TMH, New Delhi.
3. Rajan Saxena, Marketing Management, TMH, New Delhi.
4. Gandhi, Marketing: A Managerial Introduction, TMH, New Delhi.
5. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
6. Ramaswamy and Namakumari, Marketing Management, Macmillan, Delhi
7. J S Panwar, Marketing in the New Era, Response Books, Delhi.
8. Majare, The Essence of Marketing, PHI, New Delhi.
9. Paul Peter and James H Donnelly, Marketing Management, TMH, New Delhi.
10. Mulins, Marketing Management, TMH, New Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Conduct market survey in your local area relating to any product enquiring on aspects relating to 4 Ps
2. Create groups in the class and assign tasks relating to new or innovative products or services launch and innovative ideas may be recorded and publicized.
3. Organize a day's industrial visit in the local area or nearby city and appraise students on the working of the industry by holding discussions with marketing heads of departments or section
4. With industry or business unit permission, assign students of the tasks of marketing products or service for a day
5. Visit any industrial unit collect costs relating to product or services and compute prices employing various marketing methods
6. Visit service centres and enquire customer satisfaction relating to after-sale services provided
7. Visit local or nearby city advertising agencies and study the process of developing advertisement copies
8. Develop a suitable advertisement copy for any of the government departments or FMCG products

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Financial Management

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be

Learning Objectives:

The course aims to provide an understanding of various concepts of financial management and to develop skills amongst the students in designing appropriate financial strategies for business enterprises.

Course Outcomes

The following are the course outcomes:

1. Develop the skills of computing capital requirement of established and newly established entities
2. Explain the art of raising of equity from the market
3. Identify the sources of placement of debt or bonds and bond marketing
4. Explain the reasons for variation in capital structure employed by various entities
5. Compare and contrast project evaluation methods
6. Develop optimum payout policies for listed and unlisted entities
7. Identify the determinants of working capital and methods of financing
8. Discuss the risk consideration in cash flow and cost of capital measurement

Module – 1: Financial Management: Concept of finance, business finance and financial management; nature, significance and approaches; objectives of finance function and agency theory; relationship with other disciplines; financial decisions and risk-return trade-off; organizational structure for finance function; strategic role of CFO.

Module – 2: Leverages and Capital Structure Theories and Determinants: – Concept, types, importance and measurement of various leverages; concept of financial and capital structures and classification; theories of capital structure – NI, NOI, MM (in tax-free and tax world) traditional approaches, trade off theories, pecking order hypothesis and signaling hypothesis; determinants of capital structure and capital structure practices of Indian companies.

Module – 3: Capital Budgeting Decisions: Concept, significance, nature and classification of capital budgeting decisions; cash flow computation – incremental approach; evaluation criteria-payback period, ARR, NPV, IRR and PI methods; NPV v/s IRR comparison, MIRR; capital rationing decisions; capital budgeting under risk and uncertainty – meaning of risk and uncertainty – methods of incorporating risk and uncertainty.

Module – 4: Dividend Decisions – concept and classification, legal provisions relating to payment of dividends in India; dividend and market valuation – Walter’s Model, Gordon’s Model and MM approach, Residual Theory of Dividend; clientele theory of dividends and life-cycle theory; factors affecting dividend decision; dividend policies in practice of Indian companies. Issue of bonus shares and their effects and Stock Splits

Module – 5: Working Capital Management – concepts, importance, classification and factors determining working capital, computation through operating cycle approach; Walker’s Four Part Theory of Working capital management; investment and financing policies – cash, inventory, receivables and payable management – concept, significance and methods of management.

Suggested Readings

1. I M Pandey, Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Financial Management, TMH, New Delhi.
4. Damodaran, Corporate Finance, Wiley Publications, New Delhi.
5. Brealey, Myers, Allen and Mohanty, Principles of Corporate Finance, TMH, New Delhi.
6. Ross, Westerfield, Jaffe and Kakan, Corporate Finance, TMH, New Delhi.
7. E F Brigham and Ehrhardt, Financial Management – Theory and Practice, Cengage Learning, New Delhi.
8. Van Horne and Sanjay Dhamjia, Financial Management and Policy, Cengage Learning, New Delhi.
9. Jonathan Berk, Peter Demarzo and Ashok Thampy, Financial Management, Pearson Education, New Delhi.
10. Copeland, Weston Shastri and Katz, Financial Theory and Corporate Policy, Pearson Education, New Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Create groups and assign tasks relating to various aspects of corporate finance. Marks may be allotted based on individual student’s performance.
2. Analyze capital structure/dividend/working capital decisions of firms by downloading annual reports
3. Conduct a small survey of industries and questionnaires or interview schedules to analyse performance of business unit
4. Identify various sources of short-term and long-term capital employed by companies in India
5. Find cost of specific sources of capital of listed or Sensex or Nifty-50 companies and compute overall cost of capital.
6. Collect annual reports and compute asset-mix and finance mix and ascertain the gaps
7. Analyze capital budgeting decisions of companies by collecting press reports, website disclosures, etc
8. Analyze annual dividend policies of listed companies

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Organizational Behaviour

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-3	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The subject is designed to develop conceptual and theoretical understanding of organizational theory and its basic elements amongst the students and in developing appropriate strategies for influencing individual behavior on group behavior and vice versa.

Course Outcomes

The following are the course outcomes:

1. Explain the concept of behavior and organizational behavior
2. Discuss the impact of individual behavior, group behavior and organizational behavior
3. Explain the role of values and its on individual behavior
4. Identify the linkages between the job satisfaction and its impact on group behavior
5. Explain conflict, causes and remedies for conflict and its impact on organizational behavior
6. Justify the role of top management in shaping and taming individual and organizational behavior
7. State the role by leader and leadership qualities on individual and organizational behavior

Module – 1: Introduction – Concept, nature and importance of organization and organization theory – basic elements and types of organization; organizational behavior (OB) – concept, nature, importance and limitations; contributing disciplines to the field of organizational behavior; stage in the evaluation of OB; models of OB.

Module – 2: Individual Behaviour – Foundations of individual behavior; values, attitudes, personality and emotions; methods of changing employee attitudes; values – concept, types and influence on human behavior; job satisfaction – concept, factors and outcomes.

Module – 3: Group Behaviour – Nature of groups; types and determinants of group behavior; process of group formation; group norms, group cohesiveness, small groups, team building.

Module – 4: Linkage between Behavior and Management Functions – Decision making – process of decision-making; policy formulation; Leadership – Concept and theories of leadership; leadership styles, directing and disciplining; Motivation – nature, importance, basic motivation process; theories relating to motivation; effective communication.

Module – 5: Organizational Conflict – Nature and implications of conflict; causes and effect; conflict resolution process and techniques; transactional analysis; work stress – coping the stress and change management.

Suggested Readings

1. Robbins, Judge and Vohra, Organisational Behaviour, Pearson Education, New Delhi.
2. M Parikh and Rajen Gupta, Organizational Behaviour, TMH, New Delhi.
3. C B Gupta, Organisational Behaviour, Sultan Chand & Sons, New Delhi.
5. Uma Sekaran, Organisational Behaviour – Text and Cases, TMH, New Delhi.
6. K Ashwathappa and G Sudarshan Reddy, Organizational Behaviour – Text, Cases and Games, HPH, Mumbai.
7. Kalliath Brough and O Manimalla, Organizational Behaviour, TMH, New Delhi.
8. Ricky Griffin, Organizational Behaviour, Managing People and Organizations, Cengage Learning, New Delhi.
9. Fred Luthans, Organizational Behaviour, TMH, New Delhi.
10. Gupta N S, Organizational Theory and Behaviour, HPH, Mumbai.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Visit local industrial or service organizations and study groups of employees created
2. Study industrial relations in any industrial unit in your study area or nearby city
3. Create classroom groups and observe group behavior
4. Conduct survey among workers or employees of any business unit and use questionnaires to collect information
5. Visit any industrial unit and analyze recent events like strikes, lockouts, go slow tactics, etc., and their effects

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Strategic Management

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course aims to provide conceptual knowledge of strategic management process in businesses and develop skills of analysis, implementation and evaluation of corporate level strategies amongst the students.

Course Outcomes

The following are the course outcomes:

1. Explain the concept of strategy and the role of strategic management
2. Understand the competitive advantage and the sources of competitive advantage
3. Identify the role of vision and mission in strategy development
4. Explain the process of identifying strategic gap and its role in strategy development
5. Demonstrate the art of performing PEST and SAP profile of individual organizations
6. Distinguish between cost leadership and differentiation strategies and their sources
7. Discuss the art of developing functional strategies
8. Explain strategies at the SBU level and at the corporate level
9. Understand the process of strategy implementation and the demand of strategy on organizational development
10. Explain the methods of measuring strategic results and initiating corrective measures

Module– 1: Strategic Management – Concept of Strategy and Strategic Management; nature and scope of strategic management, types of strategies - intentional and emergent – functional classification- corporate level, business level and functional level strategies; levels of strategic management, strategic planning process, strategic management v/s operational management; .

Module – 2: Corporate Strategic Vision, Mission and Objectives: Concept of vision and mission; constituents of corporate mission, stakeholders – goals and corporate mission; objectives – concept, hierarchy, characteristics of objectives; process of objectives setting, strategic intent; critical success factors, KPIs, corporate governance and strategy, ethics in strategic management.

Module – 3: External and Internal Analysis–concept of environment, types and importance environment analysis; PEST analysis; analysis of Michael Porter’s Five Forces Model, strategic groups and preparation of ETOP; internal analysis – concept of competitive advantage, generic building blocks, core competencies and competitive advantage – resources and capabilities; value chain analysis; internal factor analysis and preparation of SAP.

Module – 4: Strategy Formulation and Implementation - strategic planning and approach to strategic formulation, developing alternative strategies, types of strategies; strategy activation, policies, organization structure, resources, commitment and corporate culture.

Module – 5: Strategic Evaluation and Control: concept and purposes of strategic evaluation and analysis, GAP analysis; strategic control system; ROI, budgeting, auditing systems; feedback and information systems.

Suggested Readings

1. Hill and Jones, Strategic Management– Text & Cases, Cengage Learning, New Delhi.
2. John A Pearce, Richard Robinson and Amita Mital, Strategic Management – Formulation, Implementation and Control, TMH, New Delhi.
4. Lawrence Jauch and William F Glueck, Business Policy and Strategic Management, TMH, New Delhi.
5. Hitt, Ireland, Hoskisson and Manikutty, Strategic Management, Cengage Learning, New Delhi
6. R Srinivasan, Strategic Management – The Indian Content, PHI, New Delhi.
7. Dess, Eisner, Lumpkin and McNamara, Strategic Management: Creating Competitive Advantages, TMH, New Delhi.
8. Azar Kazmi, Strategic Management and Business Policy, TMH, New Delhi.
9. G Hamel and C K Prahalad, Competing for the Future, Free Press, New York.
10. M.E.Porter, Competitive Advantage, Free Press, New York.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Analyze the strategic leadership of Indian Companies and write a brief report
2. Conduct impact analysis of recent government policies on corporate level strategies
3. Perform PEST Analysis of listed companies by creating groups
4. Study STRATEGIC GAP analysis of one or two companies
5. Identify various levels of strategies of Indian companies
6. Undertake one day industrial visit and hold discussion with strategic heads of such units
7. Analyze the performance of particular strategies of selected firms
8. Study competitive advantage and core competency levels of indian companies
9. Analyze Michael Porter Five-Forces Model by identifying all key factors and prepare a brief report

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Security Analysis and Portfolio Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-5	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course aims to provide conceptual understanding of the elements of investment process in securities and in developing skills of analysis and selection of appropriate securities for investment.

Course Outcomes

The following are the course outcomes:

1. Explain the motives of investment and avenues available for investment
2. Discuss why gold remains the most valuable investment alternative
3. Develop stock indices by using prices of some selected stocks
4. Explain the role of investment consultant in resolving conflicting goals of investment
5. Measure returns and risks of individual stocks and portfolios
6. Explain the process of developing optimum portfolios
7. Distinguish between systematic and unsystematic risks.
8. Explain the significance of beta and methods of its measurement
9. Study the nature of Jensen alpha and its measurement and explain the techniques of portfolio measurements and steps
10. Identify the multiple factors impacting the stock's returns and risks

Module – 1: Investment – Meaning, nature, objectives and scope; speculation and gambling; developing investment plan; avenues of investment – marketable and non-marketable- gold as an investment vehicle; investment in G-Secs; stock trading mechanism in India; concepts of margin trading and short-selling; stock exchanges and development of stock-indices; financial regulation in India – single v/s multiple regulators; SEBI as a market regulator.

Module – 2: Security Analysis – Meaning and Types; Fundamental Analysis – meaning and objectives; economic analysis – economic factors and stock prices; business cycles, Industry Analysis – objectives and industry life cycle and Porter's Five-Forces model; Company Analysis – ratio analysis; Technical Analysis – Meaning and significance; fundamental analysis v/s technical analysis; Dow Theory – classification of trends, chart types and patterns; technical indicators; Efficient Market Hypothesis (EMH) – Meaning and classification of EMH; random walk theory; testing of EMH; equity valuation methods and estimating stock returns and risk.

Module – 3: Portfolio Theory – meaning, assumptions and classification of portfolio theories; traditional and modern; Modern Portfolio Theory of Markowitz – principles and assumptions; estimating return and risk of two-stock, three-stock and infinite stocks portfolios; constructing optimum portfolio; minimum variance portfolio; leveraged and unleveraged portfolios; capital allocation line and capital market line.

- Module – 4: Sharpe’s Single Index Model – Meaning of single factor and single index models – assumptions and estimating return and risk; development of optimum portfolio; Asset Pricing Models – meaning and types; Capital Assets Pricing Model of William Sharpe – assumptions, systematic and unsystematic risks; security market line and characteristic line; estimating beta and alpha of efficient portfolio; market portfolio
- Module – 5: Arbitrage Pricing Theory and Multi-factor models – meaning, assumptions and estimating return and risk of portfolio; beta coefficients for macro factors; arbitrage opportunity; Portfolio Revision and Performance Evaluation – Meaning and necessity of portfolio revision; evaluation methods – rate of return and risk, variability and beta; performance measures – Treynor, Sharpe and Jensen Measures; M^2 measures, Fama’s Measure of Net Selectivity Method.

Suggested Readings

1. Prasanna Chandra, Investments Analysis and Portfolio Management, McGraw Hill, New Delhi.
2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill, New Delhi.
3. Francis, Investments, McGraw Hill, New Delhi.
4. D E Fisher, Ronald Jordon and Pradhan, Security Analysis ad Portfolio Management, Pearson, New Delhi.
5. Reilly and Brown, Investments Analysis and Portfolio Management, Pearson, New Delhi.
6. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas, New Delhi.
7. Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley Publications, New Delhi.
8. Kevin, Security Analysis and Portfolio Management, Prentice Hall, New Delhi
9. Herbert Mayo, Investments: An Introduction, Cengage, New Delhi.
10. Graham and Dodd, Security Analysis, McGraw Hill, New Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Download stock prices of listed companies from BSE/NSE websites or from any other stock-brokers websites and compute Beta, Alpha and returns
2. Develop price and value based stock indices by selecting a few companies
3. Conduct trend analysis of stock prices of selected companies and identify primary or secondary trends
4. Compute RSI, Moving averages, MACD, etc of selected companies
5. Collect information relating gold prices and returns from gold investment
6. Analyze the impact macro and micro economic factors on stock prices
7. Develop portfolio strategies of companies and compute portfolio return and portfolio risk
8. Analyze business cycles of Indian economy and find its impact on Indian industries
9. Perform industry life cycle analysis
10. Conduct portfolio performance analysis by computing Sharpe Ratio, Treynor Ratio, Jensen Alpha and Fama’s Net Selectivity

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Digital Technology Applications in Business

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-6	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Outcomes

1. Understand the fundamental role of digital technologies in transforming business models.\
2. Assess how cloud computing is applied in business for scalability, cost efficiency and data storage
3. Explore how businesses utilize data analytics and BI to enhance decision-making and operation efficiency
4. Develop an understanding of how digital marketing tools and social media strategies are used to engage customers
5. Analyse the role of e-commerce and mobile technologies in transforming traditional retail models
6. Understand the challenges of cybersecurity and data privacy in digital environments and how businesses protect themselves
7. Learn how AI technologies are integrated into business processes to drive automation and innovation
8. Explore the latest trends in digital innovation and how emerging technologies are shaping the future of business

Module – 1: Introduction to Digital Technology in Business – Overview of digital technology and its evolution, role of digital technology in modern businesses, impact on business processes and strategies; digital transformation frameworks;

Module – 2: Cloud Computing and Business Applications – Introduction to cloud computing; types of cloud services – SaaS, PaaS, IaaS; cloud-based business models and cost structures – case studies of businesses using cloud technologies

Module – 3: Data Analytics and Business Intelligence – Basics of data analytics and business intelligence (BI); role of big data in decision-making; data visualization tools and software; predictive analytics and machine learning applications;

Module 4: Digital Marketing and Social Media Strategies – Fundamentals of digital marketing, role of social media in marketing strategies SEO, SEM and content marketing ; analytics tools for digital marketing; E-Commerce and Mobile Technologies – introduction to e-commerce business models; mobile commerce (M-Commerce) and applications; payment gateways, logistics and customer service in e-commerce; omnichannel retailing strategies;

Module – 5: Cyber security and Privacy in Digital Business – Importance of cyber security in digital businesses; key threats: malware, phishing, ransomware, etc, Data privacy laws and regulations (GDPR, CCPA); cybersecurity frameworks and best practise;

Module – 6: Artificial Intelligence and Automation in Business – Introduction to AI and its business applications; AI driven automation in processes (e.g., RPA, chatbots); AI for customer service, HR and supply chain management; ethical consideration of AI in business; digital innovation and emerging technologies – Introduction to disruptive technologies (IoT, blockchain, AR/VR); business use cases of blockchain IoT; emerging trends iin fintech, healthtech; failure of digital business and innovation, and edtech

Suggested Readings

1. Laudon K C and Laudon J P, Management information Systems: Managing the Digital Firm, Pearson
2. Erl T , Mahmood, Zand Puttini, R, Cloud Computing: Concepts, Technology and Architecture, Prentice Hall, New Delhi
3. Davenport T H and Harriss J G, Competing on Analytics, HBR Press
4. Ryan D Jones C, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page
5. Chaffey D, E-business and E-Commerce Management, Pearson
6. Stallings W, Network Security Essentials: Applications and Standards, Pearson
7. Kaplan J, Artificial Intelligence: What Everyone Needs to Know, Oxford University Press
8. Schwab K, The Fourth Industrial Revolution, Crown Business

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.COM.II SEMESTER

M.Com Semester – II

Discipline Specific Course (DSC)-

Course Title: - Financial Reporting Standards

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course aims at providing an understanding of theoretical concepts of corporate financial reporting trends and to develop skills in interpretation of financial statements of global organizations.

Course Outcomes

The following are the course outcomes:

1. Explain concept of financial reporting and the process of their development
2. Identify the development of accounting standards in India
3. Discuss the process of developing accounting standards in India
4. State the legal provisions regarding the enforcement of accounting standards
5. Distinguish between FRS and ASs of India
6. Describe the measure accounting standards on fixed assets, depreciation, inventory etc
7. Explain the distinction between continuing and discontinuing operations
8. Identify the significance of deferred taxes and its accounting

Module – 1: Financial Reporting Standards (FRS) or Indian Accounting Standards

(IND AS): Introduction, Meaning, objectives, types, significance of Indian accounting standards, development of accounting standards in India and the world over-USA and UK, IFRS and Ind AS, applicability, Carve-outs/carve-in; first time adjustment and transition adjustments; Ind AS (Ind AS 2, 7).; Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS

Module - 2: Ind AS(12, 16, 19,21, 23): Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS .

Module - 3: Ind AS(28,33, 36, 38, 40): Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS

Module - 4 : Ind AS (102, 105, 109, 110, ,113): Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS

Module - 5: Applicable Accounting Standards for – Ind AS110 and Ind AS 27 – Separate Financial Statements; Ind AS – 28 – Investments in Associates and Joint Ventures application of equity method; Ind AS 105 – Non-Current Assets held for Sale and Discontinued Operations – meaning, scope, objectives and disclosures; abandoned assets - ; Ind AS 111 – Joint Arrangements – Meaning and characteristics of Joint Arrangement – financial statements of parties to a joint arrangement – joint operations and joint ventures; Ind AS 112: Disclosure of Interest of Other Entities – objective, scope and disclosure; and Associated individual financial statements, consolidated financial statements and investments in associates and joint ventures;

Suggested Readings

1. M.P.Vijayakumar; First Lessons in Financial Reporting, Snow White Publication, Mumbai.
2. D.S.Rawat; Students' Guide to Ind AS, coverage IFRS, Taxmann Publication, New Delhi.
3. Rajakumar S Adukia; Hand book on Indian Accounting Standards(Ind AS) converged global accounting standards, Taxmann Publication, New Delhi
4. Praveen Sharma and Kapileshwar Bhalla;Financial Reporting, Taxmann Publication, New Delhi.
5. Dolphy D Souza and Vishal Banasal; India AS, Taxmann Publication, New Delhi.
6. Kamal Garg; Practical Guide to Ind AS, Bharat Law House Pvt Ltd.
7. Charles H Gibson; Financial Reporting and Analysis, Cenage Learning, New Delhi
8. L.S.Porwal; Accounting Theory; Tata Mcgraw Hill, New Delhi.
9. Andrew Higson, Corporate Financial Reporting-Theory and Practice, Sage Publication, New Delhi.
10. Barrie Elliot and Jamie Elliot, Financial Accounting and Reporting, PHI New Delhi

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Examine the applicability of accounting standards in India and extent of communication
2. List out all accounting standards and compare them with Ind Accounting Standards
3. Examine the extent of adoption of accounting standards by any of the listed companies
4. Identify the accounting policies that are to be disclosed in annual reports by companies
5. Study accounting of 'fixed assets' by companies in India as per applicable accounting standards (select one or two listed companies)
6. Analyze the extent of compliance with the standards relating to 'depreciation' by one or two listed companies
7. Conduct group discussion among students by assigning accounting standards among the groups
8. List out deferred assets/liabilities as per Ind accounting standards or accounting standards
9. Conduct compliance of listed companies with consolidated financial statements among Sensex or Nifty 50 companies
10. Examine disclosure by Indian companies relating to impairment of assets

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – II

Discipline Specific Course (DSC)-

Course Title: - Mergers, Acquisitions and Corporate Restructuring

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives: The course is designed to equip students with the basic understanding of corporate mergers and to develop skills for valuation and integration of corporate mergers.

Course Outcomes

The following are the course outcomes:

1. State the reasons or motives for corporate mergers
2. Identify the merger waves and the reasons for their occurrence
3. Distinguish various merger types
4. State the role of due diligence
5. Explain the factors to be considered in target identification and the valuation methods
6. Discuss the legal provisions involved in merger and acquisitions
7. Explain the methods of determining exchange ratio and the impact of market price and EPS
8. Distinguish between merger and takeover and reasons for takeovers
9. Identify the major regulations of takeover code
10. Describe the reasons for merger failures and steps involved in minimizing the risk of merger failure

Module– 1: Mergers and Acquisitions- meaning, types and motives; merger waves – meaning, classification and reasons; industrial shocks and industrial clustering; theories of corporate mergers - efficiency theories, information and signaling, agency problems and managerialism etc; measurement of cost and benefits of mergers; sources and measurement of value creation in mergers;

Module– 2: Valuation and Financing of Mergers- Merger Process – Steps involved and characteristics of target companies–due diligence process – target valuation methods; determination of stock exchange ratio – book value, EPS and MPS methods –usefulness of P/E ratio; methods of payment, Legal process of mergers in India; merger failures – meaning, reasons and strategies to control merger failures; methods of analysis of post-merger performance; analysis of merger trends and failures in India.

Module – 3: Market for Corporate Control – Meaning, objectives and types of takeovers; open offer v/s tender offer; SEBI’s takeover code – meaning, objectives and broad takeover guidelines; takeover defenses-need, types and effects of takeover defenses; takeovers in India and defenses employed; financing of takeovers.

Module – 4: Other forms of restructuring: meaning, reasons and significance of corporate restructuring; forms of restructuring –expansion, sell-offs, corporate control and changes in ownership structure; debt and equity restructuring, exit strategies; sources and measurement of value creation in corporate restructuring; corporate restructuring in India-private and public sector enterprises; effects of restructuring.

Module – 5: Industrial Sickness – Meaning, causes and symptoms of industrial sickness; magnitude of industrial sickness in India; prediction of industrial sickness – univariate and multivariate methods – Beaver’s study; Altman’s Prediction Model; L C Gupta’s Model; rehabilitation and revival sick units; sickness in India among SMEs and manufacturing sector; Indian Bankruptcy Code

Suggested Readings

1. J.F. Weston, K S Chung & S E Hoag, Mergers Restructuring and Corporate Control, PHI, New Delhi.
2. J.F. Weston, Mitchell and Mulherin, Takeovers, Restructuring and Corporate Governance, Pearson Publications, New Delhi.
3. Patrick Gaughan, Mergers, Acquisitions and Corporate Restructuring, John Wiley, New Delhi.
4. Robert F Bruner, Applied Mergers and Acquisitions, John Wiley Publications, New Delhi.
5. Donald M DePamphilis, Mergers, Acquisitions and Other Restructuring, Elsevier, New Delhi.
6. Amy L Pablo and Mansour Javidan, Mergers and Acquisitions, Blackwell Publications, New Delhi.
7. Sudi Sudharshanam, Creating Value through Mergers and Acquisitions, Pearson Education, New Delhi.
8. I M Pandey, Financial Management, Vikas Publications, New Delhi.
9. M Y Khan and P K Jain, Financial Management, McGraw Hill, New Delhi.
10. Prasanna Chandra, Financial Management, McGraw Hill, New Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Identify trends in mergers and acquisitions in India for over 10-year or more years and classify them by type of merger
2. Analyze the motives and reasons for mergers in India
3. Collect the press announcements of recent mergers and analyze them into sectors, methods of payment and other aspects
4. Using market model approach, compute announcement effect of merger announcement on shareholder wealth
5. Collect recent merger announcements and perform valuations of target companies. Compare your valuations with management or market valuations
6. Examine the process of integration of any recent merger in India
7. List out cross-border mergers in India and identify the major country investing in India – outbound and inbound deals.
8. Analyze post-merger financial performance of selected mergers in India
9. List out merger failures in India and the wordover with reasons and suggestions to overcome
10. Analyze market performance of completed deals including financial performance in post-merger period

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – II
Discipline Specific Course (DSC)-

Course Title: - Business Data Analytics

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-3	Theory	4	4	60 hrs.	3hrs.	20	80	100

Business Data Analytics

Learning or Course Outcomes

The following are the course outcomes:

1. Understand the core concepts of business data analytics
2. Familiarize with essential data analytics tools and software
3. Learn methods for collecting and preparing data for analysis
4. Clean and transform raw data into usable formats
5. Conduct exploratory data analysis to uncover pattern and trends
6. Use data visualization techniques to present findings clearly
7. Develop predictive models using statistical and machine learning techniques
8. Apply advanced analytics to enhance decision-making processes
9. Implement optimization techniques to recommend actionable solutions

Module – 1: Foundations of Business Data Analytics – meaning, definition and significance of data analytics and business data analytics; importance of data-driven decision-making; data types – structured, semi-structured, unstructured data; data collection techniques and sources; overview of analytical tools and software ware – (Excel, SQL, Python, R)

Module – 2: Data Collection Methods, surveys, transactions, web scraping; data cleaning and transformation, techniques (handling missing data, outliers); data integration from multiple sources (databases, APIs); data warehousing concepts: ETL –Extract, Transform, Load – data governance, security and privacy

Module – 3: Exploratory Data analysis (EDA) and Visualization – descriptive statistics – mean, median, standard deviation, correlations; exploratory data analysis techniques – (clustering, distribution analysis); data visualization principles – charts, graphs, dashboards; business intelligence tools - tableaus, power BI;

Module - 4: Predictive Analytics and Machine Learnings – Introduction to Predictive Analytics and Forecasting; machine learning models – regression, classification, clustering; time series analysis for forecasting; model evaluation and validation techniques (accuracy, precision, recall)

Module – 5: Advanced Analytics and Strategic Decision-Making – Prescriptive analytics: optimization techniques; decision-making models: A/B testing, scenario planning, simulation; big data analytics and technologies (Hadoop, spark) real-time data analytics and streaming data; ethical consideration in data analytics (bias, data privacy)

Suggested Readings;

1. Provost and Fawcett, Data Science for Business, Shroff Oubishers and Distributors, New Delhi
2. Dimitris Bertsimas, The Analytics Edge,
3. Christian Allbright and Wayne Winston, Business Analytics;DataAnalysis and Decision-Making, Cengage Learning, New Delhi
4. B N Prasad and Seema Acharya, Fundamentals of Business Analytics, Wiley Publications, New Delhi
5. James R Evans, Business Analytics, Pearson, New Delhi
6. Marc J Schniederjans, Data Schniederjans and Christoopher Starkey, Business Analytics – Principles, Concepts and Applications, Pearson, New Delhi.
7. Sanjiv Jaggia, Alison Kelly and Leida Chen, Business Analytics, McGraw Hill, New Delhi.
8. Dinesh Kumar, Business Analytics, Wiley Publications, New Delhi.
9. Jeffrey Camm, Essentials of Business Analytics, Cengage Publications, New Delhi
- 10.Majiid Nabavi, David Olson and Wesley Boyce
- 11.Asilani Arben, Business Analytics with Management Science, Models and Methods, Pearson, New Delhi

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Collect time series data of any economic variable and develop regression model
2. Develop descriptive statistics of selected listed companies in India
3. Download the share prices of selected listed companies in India and apply data analytics tools to predict future prices
4. Collect Sensex or Nifty 50 market value over a year and analyze the impact of GST on stock prices
5. Collect Sensex or Nifty 50 market value over a year and analyze the influence of interest rate movements

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – II

Discipline Specific Course (DSC)-

Course Title: - Strategic Human Resource Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives: This course will help the students to think strategically and integrate the activities of HR with the organizations goals.

Course Outcomes

The following are the course outcomes:

1. Explain the concept and objectives of strategic HR management
2. Distinguish between traditional HRM and SHRM\
3. Identify the process of developing HR policies
4. Explain the impact of working conditions and compensation on individual behavior
5. Identify strategic performance measurement methods employed in contemporary business world

Module – 1: Introduction – meaning, definition, objectives, scope and advantages of strategic HRM; strategic HRM v/s traditional HRM; evolution of SHRM – globalization; approaches to SHRM – universalist and contingency approaches; strategic role of HR function; foundations of SHRM – Resource based view and Institutional Perspective; Strategic framework for HRM; matching HR Strategy with business strategies; HR Strategies – meaning, purpose, nature, types, developing, implementing and evaluating HR Strategies; HR Responsibilities and Roles; competitive challenges in SHRM.

Module – 2: Strategic HR Planning – temporary v/s permanent employees; internal v/s external recruiting; methods of recruiting – selection, interviewing and testing; strategic training and development – benefits, planning and strategizing training; organisational development – strategic HRD – philosophy and elements; organizational and individual learning strategies;

Module – 3: Strategic Performance Management – meaning, objectives, purpose, and process of performance management and performance appraisal; methods of performance appraisal – 360 degree, balanced scorecard; elements of effective performance appraisal system; Strategic Knowledge Management- building knowledge management into strategy framework, knowledge sharing; Strategic approach to industrial relations, outsourcing & its HR implications.

Module – 4: Reward/Compensation Strategy – meaning, need, characteristics, basis, content, guiding principles and developing reward/compensation strategies; legal issues in compensation; executive compensation; SHRM and Talent Management, Employee Relations and Engagement – strategic dimensions of talent management, process, development and evaluating talent management strategy; employment relations – perspective, methods and legal regulation; implementing employee voice; employee engagement – meaning, outcomes and consequences of engagement;

Module – 5: Global human resource management: Difference between global HRM & domestic HRM; strategic HR issues in global assignments – expatriates selection & repatriation; building a multicultural organization- multinational organization, strategic choice, leadership & strategic issues in international assignment.

Suggested Readings

1. Agarwala Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi.
2. Dhar, Rajib Lochan. (2008). Strategic Human Resource Management, Excel Books, New Delhi.
3. Tapomoy Deb, Strategic Human Resource Management, Atlantic Publishers, New Delhi.
4. Rajib Lochan Dhar, Strategic Human Resource Management, Excel Books, New Delhi.
5. Mohsin Shaikh, Essentials of Strategic Human Resource Management, Banyan Tree Consulting, Pune.
6. Armstrong, Michael & Baron Angela, Handbook of Strategic HRM, Jaico Publishing House, New Delhi.
7. Mello, Jeffrey A, Strategic Human Resource Management, Cengage Publications, New Delhi.
8. . Regis, Richard, Strategic Human Resource Management & Development, Excel Books, New Delhi
9. Charles Greer, Strategic Human Resource Management – A General Management Approach, Pearson Education, New Delhi.
10. Catherine Truss, David Mankin and Clare Kelliher, Strategic Human Resource Management, Oxford University Press, New Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Visit industrial unit in your study area and interact with HR manager and enquire on the relevance of strategic orientation of HR
2. Prepare a question or interview schedule and collect information on employee reaction to selection, recruitment, placement, training and compensation
3. Examine recruitment and selection methods of local companies
4. Examine the influence company incentive plans workers' productivity and efficiency level
5. Study the compensation package or methods of any industrial unit in your study area
6. Select any industrial unit in your study area and analyze the performance evaluation methods
7. Analyze the impact of performance evaluation methods on employee efficiency or productivity
8. Identify the training and development methods and cost incurred in conducting training and development

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – II

Discipline Specific Course (DSC)-

Course Title: - Strategic Performance Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Outcomes

1. Understand the fundamentals of strategic performance management
2. Differentiate between strategic and operational performance
3. Design and implement effective performance measurement systems
4. Use the balanced scorecard to align performance with strategic objectives
5. Develop robust performance appraisal systems
6. Provide constructive feedback for performance improvement
7. Understand motivation theories and their application in performance management
8. Design reward systems that enhance employee motivation and performance
9. Identify performance gaps and implement development strategies
10. Develop improvement plans to boost employee and team performance

Module – 1: Introduction to Strategic Performance Management – definition and scope of performance management; strategic v/s operational performance management; the role of performance management in business strategy; performance management cycle : cycle, planning, monitoring, reviewing and rewarding; linkages between organizational goals and individual performance

Module – 2: Procurement to Pay and Vendor Relationship Management – meaning of procure to pay (P2P) – phases of P2P; vendor relationship management – meaning, scope and significance; Supply Chain Management (SCM) – concept, objectives, and components; production, inventory, location, transportation and information order to cash and CRM – meaning and significance; customer profitability analysis (CPA) – meaning and steps; data needed; segments – loser, problem, potential and winner

Module -3: Performance Measurement Systems and Metrics – Introduction to Key Performance Indicators (KPIs) and Metrics; Balanced Scorecard meaning and significance – four perspectives of BSC – benefits and limitations; steps for implementation; DUPONT and RONA models – DuPont Analysis – meaning, three factor, four and five factor models; RONA – formula and implication; benchmarking and bench trending – meaning, types, and process of benchmarking;

Module – 3: Performance Measurement, Evaluation and Implementation Tools – Six Sigma – meaning and significance; deployment; Six Sigma and TQM; Lean – meaning and significance; lean manufacturing – meaning, principles and benefits; SQC – meaning and features, elements and benefits; techniques of SQC-control charts;

Module – 4: Total Productive Maintenance (TPM) – meaning and features, significance and benefits; - Data Envelopment Analysis – meaning and features; advantages and disadvantages; efficiency measurement in DEA; economic efficiency of the firm – performance analysis – Pareto Optimality

Module – 5: Performance Improvement and Development Planning – Identifying performance gaps and areas for improvement; creating Performance Improvement Plans (PIPs); employee development strategies: training, coaching and mentoring; succession planning and talent management; continuous learning and performance improvement

Suggested Readings

1. Ravi M Kishore, Strategic Performance Management, Taxmann's Publications, New Delhi
2. Bernard Marr, Strategic Performance Management, Society for Neuroscience
3. G C Rao, Strategic Performance Management and Business Valuation, Repro Books, New Delhi
4. Graham Kenny, Strategic Planning and Performance Management, Butterworth-Heinemann Publications, New Delhi
5. Ralph W Adler, Strategic Performance Management, Taylor and Francis/Routledge
6. A S Kohli T Deb, Performance Management, Oxford Publications, new Delhi

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Develop traditional measures of financial performance of listed companies (FIVE to Ten firms) and compare ROCE and ROE
2. Analyze supply chain management of a few manufacturing firms, listed and operating in the study area.
3. Distribute questionnaire or interview among local entrepreneurs of your study area and analyze reaction to supply chain management
4. Analyze customer-wise profitability of a few of listed companies to know relative strength and weakness firm customers
5. Analyze P2P of a few selected firms
6. Understand key performance indicators and identify key performance indicator of a major plant or firm in your local area
7. Download listed companies and compute three-factor, five factor and four-factor DUPONT Chart Analysis

8. Visit industrial unit of TATA Motors at Dharwad and prepare a report on Six Sigma Technique
9. Identify relative merits and demerits of Lean Manufacturing Method
10. Visit local industrial units in Hubli like Prajavani, The Hindu, etc dailies and ascertain the use of Total Productive Maintenance (TPM), TQM, SQC, etc

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – II
Open Elective Course (OEC)

Course Title: - Introduction to Business (Meant for Students of Other Departments)

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

After learning the course, the students should be able to explain the meaning and significance of business and its working and understand the impact of environment on functioning of business entities.

Course Outcomes

The following are the course outcomes:

- 1. Explain the nature of business and the role of business**
- 2. Discuss the features of different business organizations**
- 3. State the process of creating a joint stock company**
- 4. Distinguish between private business organizations and a government company**
- 5. State the reasons for promoting public or government organizations**
- 6. Identify various sources of financing business organizations for small, medium and large organizations**
- 7. Identify the types of government companies and their economic contribution**
- 8. Explain the role between economic environment and organizational development**

Module – 1 : Meaning, definition, features, nature and significance of business ; types of businesses – manufacturing, merchandising and service organizations; forms of business organizations – sole trading, partnership firm and joint stock companies ; meaning, features and significance, promotion and incorporation of companies ; types of companies, regulation of companies – nature and features of companies act ; co-operative form of business – meaning, need, features and significance ; types and establishment of co-operative societies.

Module – 2: Business Environment – meaning , features, nature and significance of business environment ; types of business environment – political, legal, social, economic and cultural environment ; environmental scanning and mapping ; social and ethical responsibility of business ; environmental effects and control.

Module– 3: Role of Government and its institutions – industrial licensing and policies – meaning and developments of central and state industrial policies ; promotion of industries – industrial areas and industrial estates – meaning and importance, special economic zones ; regional backwardness and industrial development ; role of district industries centre ; rebates and subsidies ; tax holidays ;

Module – 4: Management and Governance of Companies : Management – meaning, concept, features, nature, significance and functions of management ; planning, organizing, directing and controlling – meaning and features ; family management in India ; role of professional managers ; Governance of Corporate Entities – meaning, concept, features, nature, and significance of corporate governance ; governance committees in India.

Module – 5: Financing of Business – meaning and importance of financing ; seed capital, venture capital and private equity – meaning and importance ; sources of capital – short-term, medium-term and long-term; role of commercial banks in financing business organizations ; financing by SFCs – meaning, nature, objectives and functioning of SFCs ; refinancing by SIDBI.

Suggested Readings

1. R.P. Maheshwari, Principles of Business Studies, Piyush Publishers, New-Delhi.
2. Waterman and Ramsingh, Principles of Business, Macmillan Publications, New-Delhi.
3. James Burrow, Brad Kleindl and Kenneth Everard, Business Principles and Management, Cengage Learning, New-Delhi.
4. Koontz Harold, Weinrich and Anasari, Principles of Management, Tata McGraw Hill Publications, New-Delhi.
5. C. B. Gupta, Principles and Practice of Management, Sultan Chand & Sons, New-Delhi.
6. N. Balasubramaniam, Corporate Board and Governance, Sterling Publishers, New-Delhi.
7. A C Fernando, Corporate Governance, Pearson Education, New-Delhi.
8. Francis Cherunilam, Business Environment – Text and Cases, Himalaya Publishing House, Bangalore.
9. K Ashwatappa, Essentials of Business Environment, Himalaya Publishing House, Bangalore.
10. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New-Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Visit any manufacturing/business/service organizations and identify steps involved registration of business unit
2. Make out a report on the difference between sole-trading, partnership and joint stock companies
3. Identify the names of major industrial joint stock companies and prepare a report on the year of establishment, age, registered office, promoters' profile, sector, etc
4. Visit any government organization in your study area like commercial bank, LIC, Hescom, NWRTC, etc and study the promotion of these units
5. Visit Tata Motors plant at Dharwad and collect information on factors considered in selecting Dharwad area

6. Prepare a report on Government concessions, rebates, exemptions, etc., given to industrial units
7. Visit the offices of KIADB and collect the list of industrial areas developed in Northern Karnataka or Hubli/Dharwad/Belgavi etc
8. Identify sources of finance available to entrepreneurs in promoting enterprises like KFC, Mudra Loan, etc

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.COM. III - SEMESTER

M.Com Semester – III

Discipline Specific Course (DSC)-

Course Title: - Accounting Information System

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to provide an understanding of the basic concepts and techniques of accounting information system in business entities and to develop skills among the students of the application in business entities.

Course Outcomes

The following are the course outcomes:

1. Explain the concept of accounting information system and its role in decision-making
2. Identify various types of information systems
3. Describe the role of business and its application
4. Explain the concept of e-commerce and its adoption in business
5. Discuss the growth of e-commerce and various forms of e-commerce
6. Explain various of revenue cycles and the role of revenue cycles

Module – 1: Business Information Systems – power of digital systems, purpose of information systems; data, information and information systems, computer equipment for information systems; types of information systems; components, activities and resources of information systems; information systems in business functions – accounting, finance, engineering, SCM, CRM, HRM, ERP; strategic uses of information systems – creating and maintaining strategic information systems;

Module – 2: System Development Process and Computer Software – system analysis, design, implementation and maintenance; Business Software – meaning and types of software; business application software – software suites and integrated packages; system software - operating systems and functions.

Module – 3: Introduction to E-commerce - Introduction an Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework, Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems.

Module – 4: Transaction Processing – transaction cycle, accounting records, file structures, documentation techniques; transaction processing models; revenue cycles – revenue cycle activities and physical systems; sales order processing and cash receipts systems; POS systems; expenditure cycle – purchase and cash disbursement activities; basic and advanced technology expenditure cycle; integrated purchases and cash processing system; payroll– physical payroll system; fixed asset systems; conversion cycle – world-class environment and lean manufacturing; accounting in lean manufacturing environment.

Module – 5: Practicals with accounting software’s – Tally ERP-9 - Introduction, processing transactions in tally, business organizations double entry book keeping, inventory basics, POS invoicing TDS, TCS, & GST processing in tally, processing payroll functions in management controls, other utilities Security Control Backup & Restore of company and user creation, report generation.

Theory Related Teaching Hours per Week – 02 Hours

Practicals per Week - 02 Hours

Examination Pattern

1. James O’Brien, George M Marakas and Ramesh Behl, Management Information Systems, New Delhi.
2. James A Hall, Accounting Information Systems, Cengage Publications, New Delhi.
3. Effy Oz, Management Information Systems, Cengage Publications, New Delhi.
4. Marshall B Romney and Paul Steinbart, Accounting Information Systems; PHI, New Delhi.
5. Jones and Rama, Accounting Information Systems – A Business Process Approach, Cengage Publications, New Delhi.
6. Joseph Wilkinson and Michael Cerullo, Accounting Information Systems, John Wiley Publications, New Delhi.
7. James Bockholdt, Accounting Information System, TMH, New Delhi.
8. Robert Hurt, Accounting Information Systems, TMH, New Delhi.
9. Leslie Turner and Andrea Weickgenannt, Accounting Information Systems – The Processes and Controls, John Wiley Publications, New Delhi.
10. Mark Simkin, Carolyn Norman and Jacob Rose, Core Concepts of Accounting Information Systems, John Wiley Publications, New Delhi.

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>FormativeAssessmentasperguidelines.</i>	

Suggested Practicals/Assignments/Activities

The following practicals must be undertaken carrying 10 marks (internal assignment)

1. study the recent implementation of business data analytics in any industry with which you are familiar.
2. Identify various dependent and independent variables of the company chosen for analysis
3. Collect sales/production/purchase data of any company and perform time series data analysis.
4. Identify for such time series data, the data stationarity, Nonstationary stochastic process - random walk, unit root stochastic process, integrated stochastic process
5. **Visit any place of business in your study area and examine the use of AIS/MIS and the process of information generation**

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - International Financial Management

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course aims to provide an understanding of concepts and techniques of financial management of MNCs and to develop the skills of their applications in the management of financial operations and risks of MNCs.

Course Outcomes

The following are the course outcomes:

1. Understand the concept of multinational corporations and the reasons for their growth
2. Distinguish domestic organizations and MNCs
3. State the concept of international finance and the reasons for its growth
4. Distinguish between domestic financial management and international financial
5. Identify the monetary environment and state the evolution of money in international transactions settlement
6. Explain various types of international financial markets
7. Study the growth of international bond markets and the types of international bonds
8. State the advantages of issue of equity stock in foreign markets and the process of raising equity
9. Explain the process and advantages of cross listing of equity stock
10. Explain the computation of cost of capital of MNCs
11. Identify the methods of evaluating international capital projects by MNCs
12. Explain the international dividend decisions

Module – 1: Foundations of International financial management (IFM): Meaning and objectives; goals of IFM; domestic financial management v/s IFM; globalization of the world economy – major trends and developments; multinational corporations – reasons for growth and trend; global financial manager – functions of global financial manager.

Module – 2: Environment of international financial management: international monetary system - bimetallism, classical gold standard, Bretton Woods System; European Monetary System – emergence of Euro Currency; Balance of Payments Accounting – current account and capital account; meaning, objectives and preparation; BOP of India

Module – 3: Foreign Exchange (FX) Market, Exchange Rate Determination and FX Exposure Management: Function and structure of the FX market – spot rates – bid and ask spread; cross rates and triangular arbitrage; forward market – quotations and forward premium; determination of exchange rates - purchasing power parity theory; interest rate parity; Fisher's Effect and International Fisher Effect; Foreign Exchange Exposure – risk v/s exposure; transaction, translation and economic exposure; techniques of exchange rate risk management – internal and external; leads and lags and netting; forwards, money market operations, futures and options methods.

Module – 4: Financing foreign operations: Corporate sources – internal and external sources; international financial markets – international money markets offshore banking centres; Eurocurrency market - LIBOR, Euro credit; FRA and Eurodollar futures; international debt market – foreign bonds and Eurobonds; interest and currency swaps; international equity markets – meaning and nature; cross listing of shares; international capital structure – cost of capital in segmented versus integrated markets;

Module – 5: International capital budgeting: Basics of capital budgeting, issues, foreign project appraisal – measurement of NPV and IRR – domestic currency v/s foreign currency; Multinational working capital management, short-term financing, objectives and options; current assets management strategy.

Suggested Readings

1. Chaeol S Eun and Bruce esnick, International Financial Management, McGraw Hill, New Delhi.
2. P K Jain, J Peyrard and Surendra Yadav, International Financial Management, Trinity Press, New Delhi
3. Alan C Shapiro, Peter Moles and Jayant Kumar Seal, International Financial Management, Wiley Publications, New Delhi
4. Alan Shapiro, Multinational Financial Management, Wiley Publications, New Delhi.
5. Jeff Madhura, International Financial Management, Cengage, New Delhi.
6. Eiteman David and Stonehill, Multinational Financial Management, Pearson, New Delhi
7. V K Bhalla, International Financial Mangement, S Chand, New Delhi
8. P G Apte, International Financial Management, Prentice Hall, New Delhi
9. Buckley Adrian, Multinational Finance, Prentice Hall, New Delhi.
10. Milind Sathye, Rose, Allen and Weston, International Financial Management, Wiley Publications, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments t students carrying internal marks of 10.

1. Collect data relating to daily FOREX rates and analyze the changes in exchange rate of major international currencies like US Dollar, UK Pound, French Franc, Deutsche mark, etc
2. Identify the appreciation or depreciation of Indian currency vis-à-vis the international major currencies
3. List out the major functions of IMF; list out the number of member countries and their rights and obligations
4. Examine the number of MNCs country-wise and in India; analyze the development of MNCs
5. Identify the international funds raised by Indian companies through various methods – bonds, ECBs, ADRs, GDRs, etc
6. List out the trend in ADRs and GDRs of Indian companies
7. Study the cross listing by Indian companies in NYSE, NASDAQ, etc., and compute the rates of return of Indian stock and ADR or GDRs
8. Compute the cost of capital of Indian MNCs by downloading the annual reports
9. Analyze the capital structure decisions of foreign and Indian MNCs
10. Examine the working capital management practices of Indian MNCs and foreign MNCs

11. Analyze the dividend policies or payments by Indian and foreign MNCs
12. Study the methods of analysing major capital expenditure decisions by Indian and foreign MNCs

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – III
Discipline Specific Electives (DSE)-
SPECIALISATION GROUP - A:
COST MANAGEMENT AND CONTROL

Course Title: - Cost Management

Course Code: Cost Management

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSE-3A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The subject is designed to provide knowledge of cost management techniques as applied in manufacturing and service organizations and to develop skills of their applications.

Course Outcomes

The following are the course outcomes:

1. Explain the concept of cost management and its unique features
2. Distinguish between traditional cost accounting and cost management
3. Identify the sources of cost management in material cost
4. Explain the methods of pricing materials and their relative merits and demerits
5. State the purposes of incentive plans
6. State the unique merit of traditional overhead allocation
7. Examine the methods of joint cost treatment
8. Explain the methods of treatment of various losses in process costing

Module – 1: Introduction-concept, features, objectives and importance of cost management; factors affecting cost management; financial accounting v/s cost management; cost accounting v/s cost management; uses of cost management; techniques of cost management-traditional and contemporary techniques-bench marking, JIT, TQM, FMT, outsourcing, theory of constraints, etc. Cost management practices in Corporate India.

Module – 2: Accounting Systems for recording of Costs-Non-integral and Integral systems of recording of costs; costing profit and loss account; reconciliation of cost and financial profits.

Module – 3: Cost Management Issues in Elements of Cost- material cost management-design, purchase, storage, issues and inventory management; techniques of inventory control; labour cost management -time keeping and booking, idle time and overtime, labour turnover; compensation and incentive schemes; labour efficiency evaluation; Overhead cost management-significance; departmentalization, recovery methods, under and over absorption; capacity costs.

Module – 4: Product Costing Systems- job costing-cost flow, and cost tracking in job order systems; job costing in service industries; process costing-characteristics of process costing system; flow of costs in process costing; equivalent units- FIFO and average methods.

Module – 5: Joint and By-product Costing- meaning and distinction between joint products and by-products; methods of allocating joint costs; point of separation and further processing decisions; accounting for by-products; effect of joint products on cost control and decision making.

Suggested Readings

1. S N Maheswari, Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
2. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
3. Colin Drury, Management and Cost Accounting, Cengage Publications, New Delhi.
4. M N Arora, Cost and Management Accounting, Vikas Publications, New Delhi.
5. Kaplan and Atkinson, Advanced Management Accounting, Pearson Education, New Delhi.
6. Edward Blocher, Chen, Cokins and Thomas Lin, Cost Management – A Strategic Emphasis, TMH, New Delhi.
7. Hilton, Maher and Selto, Cost Management – Strategies for Business Decisions, TMH, New Delhi.
8. Hansen and Mowen, Cost Management – Accounting and Control, Cengage, New Delhi.
9. Horngren, Foster and Datar, Cost Accounting – A Managerial Emphasis, PHI, New Delhi.
10. Railborn and Michael Kinney, Cost Accounting Principles, Cengage, New Delhi

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments t students carrying internal marks of 10.

1. Study cost accounting in industrial units in our study area visiting industrial sheds or plots etc
2. Visit a process industry like sugar mill or textile unit and list out the major processes involved, physical flow and cost flow and recording methods
3. List out industries generating joint products and identify the split-off point and cost allocation methods
4. Study the costing methods in jobbing industry in your study area and make a report out of it
5. Study the recording methods followed in the industrial area you select – integral and non-integral
6. Select any industrial unit and compute cost and financial profits and compare and analyze reasons for differences
7. Identify the wage incentive schemes in your area by selecting a few industrial units
8. Identify the major types of raw materials used in industrial units you choose and identify the methods of procurement
9. Ascertain levels of inventory – minimum, maximum, reorder level, reorder point, etc in any manufacturing sector
10. study time keeping and time booking methods followed by NWRTC or HESCOM in your study area

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – III
Discipline Specific Elective (DSE)-

Course Title: - Strategic Cost Management -I

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSE-4A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to develop basic concepts and principles of strategic cost management and impart specialized knowledge and skills of strategic cost analysis in business entities.

Course Outcomes

The following are the course outcomes:

1. understand the concept of strategic cost management and state its unique features
2. explain the distinction between traditional cost accounting and strategic cost management
3. describe the value chain and methods of measuring cost at different layers of value chain
4. state the tools and techniques of SCM
5. explain the advantages of ABC method of indirect cost allocation
6. understand the concept of quality costing and the ways of determining quality costing
7. explain how per unit cost is affected by learning curve model
8. understand the concept of lean accounting and its impact on cost measurement

Module – 1: Strategic Cost Management (SCM)– meaning and significance; stages involved in SCM; three pillars of SCM – Strategic Positioning Analysis, Cost-Driver Analysis and Value Chain Analysis; value chain – meaning and Michael Porter’s Value Chain – Primary Activities Support Activities; meaning of Value Chain Analysis – Steps involved in VCA; Red Ocean and Blue Ocean Strategy; Supply Chain Management – meaning and significance; strategic vendor partnerships; cross – docking; advanced inventory technology;

Module – 2 Quality Costing – meaning of quality; quality of conformance; dimensions of quality for manufacturing and service organizations; quality management – quality control, quality assurance, cost of quality – prevention costs, appraisal costs, internal failure cost, external failure cost; Total Quality Management (TQM) – meaning and principles; steps involved in TQM; 6 C’s – commitment, culture, continuous improvement, co-operation, customer focus and control; 4P’s – People, Process, Problem and Preparation; PRAISE – meaning, importance and steps; implementation of Praise Process; Pareto Analysis- meaning and usefulness; application of analysis;

Module – 3 Activity Based Cost Management (ABCM): Inadequacies of traditional methods of overhead absorption, concept of ABC and purpose, Kaplan and Cooper’s approach to ABC, cost drivers and cost pools, main activities and its cost drivers, allocation of overhead under ABC – characteristics, steps, implementation and benefits of ABC system; relevance in decisions and budgeting – ABCM – cost driver analysis, activity analysis, performance analysis; Concept of Activity Based Budgeting – meaning and features

Module – 4: Learning Curve Model: Concept and phases of learning curve, graphical representation, learning curve applications and factors affecting learning curve, experience curve.

Module – 5: Lean Accounting – Lean Manufacturing – meaning and significance; Lean Accounting – meaning and significance; Three Principles of Lean Accounting; principles, practices and Tools of Lean Accounting; Six Sigma – meaning and significance; development of Six Sigma; Process of Six Sigma;

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. select an industrial unit in your study area and identify use of ABC method of costing – study its cost drivers, cost pools and allocation of overhead
2. study design of manufacturing product and estimate life-cycle cost of such products
3. visit any industrial unit and identify efforts done by the firm in quality management
4. select firms in your local area and examine the classification of quality costs
5. visit the major hotel in your area and appraise them the importance of control of quality costs
6. develop a questionnaire or interview schedule and collect quality costs incurred by selected firms
7. visit service organizations like NWRTC or electricity organization and make report of quality maintenance and quality control in such organizations
8. visit large organizations in your area and examine the effect of learning on costs
9. select value chain of any organization and make an analysis of costs based on value chain\
10. visit bank branches in your study area and examine the applicability of ABC analysis

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – III
Discipline Specific Elective (DSE)-

Course Title: - Operations Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSE – 5A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to provide a basic understanding of the principles of production and operations management to students and enable them to link the relationship of the subject with cost management practices.

Course Outcomes

The following are the course outcomes:

1. state the concept of operations and objectives of operations management
2. identify various factors influencing plant location
3. distinguish between product layout and process layout
4. state the significance of product design and the role of cost accountant in product design
5. explain the concept of supply chain management and its significance in material management

Module – 1: Operations/ Production Management: Introduction, meaning and definition, objectives, nature and context of operations management, relationship between strategic management and operations management, operations strategy and competitiveness.

Module – 2: Plant Locational Planning: Stages in the selection of planning, selection of locality and selection of site, determinants of plant location, plant location theories, qualitative and quantitative models for plant location, locational break-even analysis.

Module – 3: Product Design and Process Selection: Product design and process selection for manufacturing operations and service operations, waiting line management, quality management, statistical quality control methods.

Module – 4: Design of Facilities and Jobs: Strategic capacity planning linear programming, just in time production systems, facility location, facility layout, job design, and work measurement, learning curves, wage incentives, production control techniques, measurement of productivity.

Module – 5: Supply Chain Management: Forecasting, aggregate planning, inventory systems for dependent and independent demand, material revising the system, business process re-engineering, synchronous manufacturing and theory of constraints.

Suggested Readings

1. Elwood Buffa and Rakesh Sarin, Modern Production/Operations Management, Wiley India Publications, New Delhi.
2. K Aswathappa and S Bhatt, Production and Operations Management, HPH, Mumbai.
3. S A Chunnawalla and D R Patel, Production and Operations Management, HPH, Mumbai.
4. S Chary, Production and Operations Management, TMH, New Delhi.
5. K C Jain, P L Verma and Kartikey, Production and Operations Management, Dreamtech Press, Mumbai.
6. B Mahadevan, Operations Management – Theory and Practice, Pearson Education, New Delhi.
7. Sushil Gupta and Martin Starr, Production and Operations Management, CRC Press, New York.
8. Rusell and Taylor, Operations Management, Wiley Publications, New Delhi.
9. Jay Heizer and Barry Render, Operations Management, Pearson Education, New Delhi.
10. William J Stevenson, Operations Management, TMH, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

1. List out major industrial organizations in your study area and classify according to sectors
2. Identify the major operations performed by sugar mills in producing sugar
3. Study the arrangement of machines of any industrial unit and explain its classification into process or product layouts with merits and demerits
4. Identify factors considered by any major industrial units in locating the unit in the area
5. Examine the proximity to materials or proximity to markets as causes for industry establishment in your study area
6. Study the supply chain management of any industrial unit in your study area and prepare a report about it.
7. Prepare a report on work scheduling in any plant in your study area
8. Identify the use of time-keeping and time booking methods in the local industrial units

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

**SPECIALISATION GROUP – B:
ACCOUNTING AND TAXATION**

M.Com Semester – III

Discipline Specific Elective (DSE)-

Course Title: - Company Accounts

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSE- 3B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to enable students to learn the techniques of accounting for and reporting of corporate entities' annual accounts and of specialize nature of financial activities and events.

Course Outcomes

The following are the course outcomes:

1. Identify various legal provisions affecting the preparation and presentation of company accounts
2. State the types of Ind Accounting Standards to be considered in preparing financial statements
3. Explain the concept of divisible profits and its measurement
4. State how mergers are accounted as per accounting standards and as per Companies Act, 2013
5. Explain the process of accounting for inter-corporate investments
6. State the objectives of consolidated /group accounts and process of consolidation
7. Explain the process of computing capital and revenue profits
8. Understand the concept of liquidation and winding types
9. State different types of liquidation as per Companies Act, 2013
10. State the objectives of Insolvency and Bankruptcy Code

Module – 1: Company Final Accounts: Legal provisions relating to maintenance of annual accounts by corporate entities in India; annual returns – final accounts as per Sec 129; Schedule III of Companies Act, 2013; meaning and measurement of divisible profits; provisions and computation of managerial remuneration, transfer of profits to reserves and payment of dividend out of reserve rules; preparation of vertical form of financial statements.

Module – 2: Accounting for Internal Reconstruction – Meaning and reasons of internal reconstruction - types – su-division of shares and reduction of capital – reasons and journal entries; stock split and reverse stock split; capital reduction account and disposal of capital reduction account; preparation of balance sheet in post-restructuring alteration and reduction of capital; stock split

- Module – 3: Accounting of Business Combinations and Restructuring – Introduction – Types of Merger – Concept of Business Combination – Ind AS – 103 – Business Combination – acquisition Method – Based on Recognition Principle and Measurement Principle; recognition and measurement of goodwill; difference between Ind 103 and AS 14; calculation of purchase consideration and entries in the books of acquirer; accounting treatment of inter-corporate sale, purchase, owings, stocks and investments in M&As; accounting for internal reconstruction – alteration of capital v/s reduction of capital; disposal of capital reduction.
- Module – 4: Group Accounts: Nature, need and significance of group accounts; preparation of consolidated financial statements –pre-acquisition and post-acquisition profits; accounting for unrealized profits and inter-company transactions; chain and cross holdings treatment – single and multiple subsidiaries; preparation of consolidated profit and loss account; Preparation of Group Cash Flow Statement
- Module – 5: Liquidation of Companies: Meaning and types of liquidation; liquidation v/s winding up of companies; winding up by Tribunal, Petition for Winding Up (Sec 272); Voluntary Winding Up; Insolvency and Bankruptcy Code, 2016 - preparation of statement of affairs and deficiency accounts; workmen dues and preferential creditors; overriding preferential payments; preparation of liquidators' financial statement of account and List-B Contributories Statement.

Note: The course shall be taught in accordance with the provisions of Companies Act 2013 or as amended to date.

Suggested Readings

1. S.N.Maheshwari and S K Maheswari, Advanced Accountancy, Vol. II, Vikas Publications, New Delhi.
2. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani Publishers, Ludhiana,
3. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand New Delhi.
4. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
5. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi.
7. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi.
8. S.K.Paul, Advanced Accounts, World Press, Calcutta.
9. M Hanif and A Mukherjee, Advanced Accounting Vol. II, TMH, New Delhi.
10. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

1. prepare list of items to be included in the balance sheet of joint stock companies
2. compute managerial remuneration as per Companies Act and analyze managerial remuneration as given in the balance sheet of selected companies

3. obtain recent mergers and study accounting for mergers as per Ind AS
4. prepare consolidated financial statements of Indian Group Companies as per Ind AS on Group Accounts
5. study accounting of recent stock splits, reverse stock splits sub-division, consolidation and reduction of capital
6. prepare report of disposal of capital reduction of companies adopting internal reconstruction in recent years
7. compute divisible profits of selected companies declaring dividends as per the provisions of Indian Companies
8. examine Insolvency and Bankruptcy Code Provisions relating to liquidation of companies
9. visit websites of ROC, SEBI, Stock Exchanges, etc and obtain list of companies liquidated and their submission of final liquidation accounts
10. prepare list of accounting standards to company accounts

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

M.Com Semester – III
Discipline Specific Elective(DSE)-

Course Title: - Accounting for Specialized Institutions

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to provide conceptual knowledge regarding the accounting principles in specialized types of business enterprises and to impart skills for accounting and reporting of financial transactions in such enterprises.

Course Outcomes

The following are the course outcomes:

1. Identify the unique features of insurance companies
2. State the objectives of life and general insurance accounting
3. State the objectives of Life Assurance Fund and the process of dividend distribution
4. Distinguish between claim by death and claim by maturity
5. State the principles of double accounting
6. Identify the process of accounting for electricity companies
7. Explain the reasons for hotel accounting and the unique features of hotel accounting
8. Identify the unique features of service accounting
9. Explain the need and scope of hospital accounting
10. State the accounting documents maintained in professional managed entities

Module – 1: Accounting for Insurance Companies: Legal provisions as per Insurance Act 1938, LIC Act 1956 and GIC Act; IRDA Act and provisions relating to final accounts; revenue accounts and final accounts of life and non-life insurance companies; life assurance fund, valuation balance sheet and dividend distribution.

Module – 2: Double Account System: Meaning of double account system; single account v/s double account system; advantages and disadvantages of double account system; maintenance of records and registers; annual accounts of electricity companies.

Module – 3: Accounting for Hotels – nature, objectives and significance of hotel accounting; visitors' ledger; methods of accounting and preparation of final accounts of hotel undertakings; Accounting for Hospitals – Need and significance of hospital accounting; measuring revenues and expenses with accrual accounting, allocation of revenue – case basis, Per Diem and Capitation, realization of revenue forms of balance sheet, income statement-capital and revenue expenditure, adjustments; Accounts for Educational Institutions – need and significance of accounting for educational institutions- special features of educational institutions; accounting for government grants, classification of accounts; Preparation of final accounts of educational institutions- income and expenditure a/c and Balance Sheet.

Module – 4: Accounts of Service Sector – meaning of service sector and purposes; manufacturing v/s service sector accounting; revenue recognition in service sector as per AS -9;
Accounting for Construction Contracts (AS – 7) – meaning and types of construction contracts – calculation of profit or loss of a construction

contract – revenue recognition- stages of completion –completed contract method and percentage of completion; project accounting – meaning, objective and requirements –

Module – 5 Accounting for software companies – computer software accounting – acquired and internally generated softwares – R&D Stages – AS – 26; accounting for Telecommunication Sector – accounting and reporting issues – license fee – interconnection usage charges –keyissues related to telecom companies; Accounting for Entertainment Sector – Cinema, Theatre, Jatra and Circus – Hotels, Restaurants and Caterers –Doctors, Druggists and Nursing Homes

Suggested Readings

1. S N Maheshwari and S K Maheswari, Advanced Accountancy, Vol. II, Vikas Publications, New Delhi.
2. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani Publishers, Ludhiana,
3. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand New Delhi.
4. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
5. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi.
7. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi.
8. S.K.Paul, Advanced Accounts, World Press, Calcutta.
9. M Hanif and A Mukherjee, Advanced Accounting, Vol. II, TMH, New Delhi.
10. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

1. collect annual accounts of life-insurance companies and list out accounting policies followed by them; distinguish unique features of life insurance companies with manufacturing and merchandising units
2. ascertain claim settlement procedures in insurance companies and make an analysis of claims pending, rejected, etc
3. make out a trend in premium collected, bonus paid etc by such entities
4. identify the non-life companies in India and list out their historical background
5. study the policies provided by them for fire, marine and other insurance contracts
6. collect annual accounts of electricity companies of the State Governments and examine the principles of double accounts
7. study the accounting methods and practices of service sector like hospitals – major and corporate hospitals – government hospitals
8. study accounting policies and practices of educational institutions in your study area including Karnatak University, Dharwad
9. Study the accounting policies, practices and disclosures by hospitality and entertainment sectors
10. Create groups and assign service sector accounting discussion in classrooms

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – III

Discipline Specific Course (DSC)-

Course Title: - Corporate Tax Planning (Direct Taxes- I)

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-5B	Theory	4	4	60 hrs.	3hrs.	20	80	100

3.5: Corporate Tax Planning (Direct Taxes) -I

Learning Objectives:

The course is designed to provide knowledge of direct tax laws and their application in tax planning of corporate entities and to develop skills of the applications of various provisions of direct tax laws in India

Course Outcomes

The course the following outcomes:

1. Understand the concept of tax planning and objectives of tax planning
2. Distinguish between tax planning by individuals and by corporate tax planning
3. identify distinction between tax avoidance and tax evasion
4. list provisions of IT Act used for tax planning by companies
5. explain tax planning avenues available in plant location
6. identify how mergers save for taxes
7. explain the tax planning in capital structure decisions
8. identify the sources of tax planning in employees pay package

Module – 1: Corporate tax planning: Meaning and objectives, scope of corporate tax planning, tax planning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for corporate tax planning, tax management, assessment of income, filing of returns.

Module – 2: Taxation of companies: Computation of income under the heads, of income applicable to corporate assesses, set off and carry forward of losses, deductions available in respect of gross total income, computation of taxable income, tax liability of a company.

Module – 3: Tax planning and promotion of a company: Tax planning with reference to setting up of a new business, location of new business, nature of business, forms of organization, tax planning in respect of newly established industrial undertakings in free trade zones, newly established 100% export oriented undertakings, tax planning in respect of industrial undertakings, engaged in infrastructural development or other activities.

Module – 4: Tax planning and corporate financial decisions : Tax planning vis-a-vis corporate capital structure, investment decision, dividend decision, issue of bonus share, tax planning and merger or demerger decisions, tax planning with reference to other managerial decisions, purchase of assets out of owned funds or out of borrowed funds, own or lease, purchase by installments or hire, sale of assets used for scientific research work, make or buy, shutdown or continue.

Module – 5: Tax planning and employees’ remuneration: Formulation of an ideal wage policy or salary package for employees, provision for various perquisites and facilities, tax incidence of a wage policy in the hands of employees, deduction of tax at source.

Suggested Readings

1. Vinod Singhania and Monika Singhania, Corporate Tax Planning & Business Tax Procedure, Taxmann Publications, New Delhi.
2. Vinod Singhania and Kapil Singhania, Direct Tax Law and Practice, Taxman Publications, New Delhi.
3. Manoharan and Hari, Direct Tax Laws, Snow White Publications, New Delhi.
4. Girish Ahuja and Ravi Gupta, Direct Tax Law – Theory & Practice, Bharat Law House, New Delhi.
5. T G Suresh, Direct Tax Laws, CCH India, New Delhi.
6. Monica Duggal, Corporate Tax Planning, New Age, New Delhi.
7. Lall, B.B., Direct Taxes, Konark, New Delhi.
8. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Publications, Agra.
9. Dinkar Pagare, Tax Laws, Sultan Chand, New Delhi.
10. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

1. Visit the offices of local tax practitioners and discuss the methods of tax planning adopted by industry and business units
2. Prepare questionnaires or schedules and obtain information on tax planning motives of business in your study area
3. Develop trends in tax payments and profits of companies
4. List out major provisions available in Companies Act on tax panning
5. Visit offices of IT in your study area and discuss with tax officials on various provisions of tax planning
6. Prepare list of deferred tax assets and liabilities and identify reasons for such assets and liabilities
7. Study the disclosure of tax related matters in the balance sheet by large listed companies in India
8. Develop trends in income tax collections by the Central Government and classify its by individuals, companies, etc

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

**SPECIALISATION GROUP – C:
ACCOUNTING AND FINANCE**

M.Com Semester – III

Discipline Specific Elective (DSE)-

Course Title: - Company Accounts

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-3B & C	Theory	4	4	60 hrs.	3hrs.	20	80	100

(Syllabus as outlined in Elective Group B(Course 3.1B of Group B)

M.Com Semester – III

Discipline Specific Elective (DSE)-

Course Title: - Accounting for Specialized Institutions

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4B & C	Theory	4	4	60 hrs.	3hrs.	20	80	100

(Syllabus as outlined in Elective Group B(Course 3.3B of Group B)

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

M.Com Semester – III
Discipline Specific Course (DSC)-

Course Title: - Basics of Financial Derivatives

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-5C	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

This course provides an in depth understanding of various derivative securities and markets. It covers options, futures, forwards, swaps, interest rate forwards and options, commodity derivatives. It aims at giving the conceptual understanding as well as practical knowledge about derivative markets in India.

Course Outcomes

The course the following outcomes:

1. Explain the concept of derivatives and the types of derivatives
2. State the reasons for derivatives to derived value from underlying assets
3. Identify the underlying assets that can be used to issue derivative products
4. Examine the origin and growth of derivatives trading in India and the in the World
5. Explain various types of derivative products with relative merits and demerits
6. Explain the concepts forwards and their use in risk management
7. Examine basis risk and its impact on forward valuation
8. Explain the concept of futures and types of futures contracts
9. Examine the concept of options and the types of options
10. State the purpose for option valuation and the methods of option valuation
11. Identify the merits of interest rate swaps and currency swaps
12. Identify the growth of credit derivatives

Module – 1: Introduction to Derivatives – Definition and Origin of Derivatives; Derivative Markets and Instruments–Forwards, Futures, Options and Swaps; Uses of derivatives; Growth of Derivatives in India – stock, commodity and currency derivatives; Process of derivative trading; Regulation of Derivative Trading in India and Role of SEBI in the Development of Derivative Trading.

Module – 2: Forwards: Introduction – meaning, objectives and classification; Structure of Forwards and Futures Markets; Forward Contracts – meaning and characteristics; payoffs from forward contracts; pricing forwards by Replication; forward pricing on currencies and related assets; implied repo rate and arbitrage;

Module – 3: Futures – : meaning and types of futures; changing face of futures markets; functioning of futures exchanges; standardization of futures contracts –size of a futures contracts, standard grade, delivery options; margin requirements and default risks; future prices – delivery options, marking to market; hedging with futures and forwards – basis risk, the hedge ratio and optimum hedge ratio; multiple futures contracts; index futures; forward-rate agreements and Eurodollar futures;

Module – 4: Options – Definitions and terminology; types of options – put and call options; in the money, out of the money and at the money options; option pricing – factors affecting option prices, assumptions and notation, upper and lower bounds; option valuation models – Binomial Model; Risk Neutral

Probability Approach, Delta Hedging, Replicating Portfolio Approach, Put-Call Parity Theorem and Black-Scholes Model; multi-period Binomial Model; trading strategies involving options straddles and strangles, strip and strap, butterfly, condor spread bull and bear spreads, etc; option Greeks; employee stock options, options on stock indices, currency options

Module – 5: Swaps – meaning, types, importance and growth of swaps the world over; interest rate swaps – meaning and significance; uses of swap; mechanic of interest rate swaps – LIBOR and payoffs; valuation and pricing of swaps; hedging swaps; currency swaps – meaning and uses; valuation of currency swaps; other types of swaps - commodity swaps – necessity, valuing and pricing commodity swaps; equity swaps -meaning and uses of equity swaps; payoffs from equity swaps, valuation and pricing of equity swaps.

Suggested Readings

1. Hull C J and Basu Sankarshan, Options, Futures and Other Derivatives, Pearson Education, New Delhi,
2. Rangarajan Sundaram and Sanjiv Das, Derivatives – Principles and Practice, McGraw Hill, New Delhi.
3. Kolb R W, Futures, Options and Swaps, Blackwell Publishers, New Delhi.
4. Sunil Parmeswaran, Fundamentals of Financial Instruments, Wiley Publications, New Delhi.
5. Janakiramanan, Derivatives and Risk Management, Pearson Educations, New Delhi.
6. S L Gupta, Financial Derivatives, PHI, New Delhi.
7. Kumar S S, Financial Derivatives, PHI, New Delhi
8. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
9. O P Agarwal, Financial Derivatives and Risk Management, HPH, New Delhi.
10. Stulz M R, Risk Management and Derivatives, Cengage Learning, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments t students carrying internal marks of 10.

1. Identify commodity exchanges in India and their evolution growth, and development
2. List out type of derivative products traded in such exchanges
3. Make a brief analysis of introduction of derivatives in BSE and NSE
4. Identify type of derivatives employed by Indian industries in risk valuation
5. Examine futures trading in BSE and NSE and type and period of such contracts
6. Study the settlement procedure of future contracts in BSE and NSE
7. Analyze the option trading in India and type of options traded – commodity, currency, interest rate, exchange rate etc
8. Prepare a list of in-the-money, out-of-the-money and at-the-money option contracts traded in India
9. Prepare a list of option prices in India – both call and put options
10. Ascertain the option valuation methods followed by exchanges in India

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

SPECIALISATION GROUP – D

FINANCE

M.Com Semester – III

Discipline Specific Elective (DSE)-

Course Title: - Basics of Financial Econometrics

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-3D	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The subject aims to provide a basic understanding of advanced financial tools used in testing financial research hypotheses. The knowledge of the subject would summarily help in improving the quality of research undertaken in the field of business financial econometrics

The course the following outcomes:

1. Explain the concept of econometrics and financial econometrics
2. List the merits and demerits of financial econometrics
3. Classify the sources of financial data
4. Explain the concept of time series data
5. state the meaning of panel data analysis and its significance
6. Explain concepts like dummy variable, autoregressive, auto-correlation, etc
7. Identify the application of regression analysis
8. Describe the distinction between two-variable and three-variable regression analysis
9. State the utility of random error
10. Describe the advantages of computing standard error and coefficient of determination
11. Identify the methods of hypothesis testing

Module – 1: Introduction – Econometrics – meaning, nature and scope of econometrics; financial econometrics v/s economic econometrics; nature and sources of data for economic analysis –time-series data, cross-section data, pooled data, and panel data; returns in financial modeling; steps involved in formulating econometric model.

Module – 2: Regression Analysis: Two-variable regression analysis – meaning and usefulness; linearity in variables and parameters; PRF and SRF; estimation – method of ordinary least squares (OLS) assumptions of OLS; standard errors and the coefficient of determination; normality assumptions; interval estimation and hypothesis testing; evaluating results of regression analysis – JB Test of Normality Extensions of the Two-Variable Linear Regression Model: regression through the origin functional forms

Module – 3: Multiple Regression Model: Meaning and significance; the Three-variable Model; partial regression coefficients; OLS estimators; multiple coefficient of determination (R^2); R^2 and Adjusted R^2 ; hypothesis testing – individual regression coefficients; overall regression; F-Test; prediction with multiple regression; LR Wald and LM Tests; hedonic pricing models; diagnostic test – assumptions and multicollinearity; heteroscedasticity and autocorrelation; Durbin-Watson and Breusch Godfrey tests distinction; Use of SPSS and MS Excel in regression model.

- Module – 4: Panel Data Regression Models meaning and uses – Constant Coefficients Model; the Fixed Effect Least-Squares Dummy Variable (LSDV) Model; Fixed effect within Group Estimator; Random Effects Model (RE); Breusch and Pagan Lagrange Multiplier Test;
- Module – 5: Time-Series Econometrics: meaning and key concepts – stochastic processes, stationarity processes, purely random processes; non-stationarity processes, integrated variables, random walk models, cointegration, deterministic and stochastic trends, unit root tests; tests of stationarity- graphical analysis, Autocorrelation Function (ACF) and Correlogram; the Augmented Dickey-Fuller (ADF) Test; Time Series Econometrics – Forecasting Exponential Smoothing Model; Single Equation Model; Simultaneous Equation Regression Models; ARIMA models; AR, MA, ARMA and ARIMA Modeling of Time Series Data; measuring volatility in Financial Time Series: the ARCH and GARCH Models

Suggested Readings

1. Damodar N Gujarati, Porter Dawn and Sangeetha Gunasekar, Basic Econometrics, TMH, New Delhi.
2. Chris Brooks, Introductory Econometrics for Finance, Cambridge University Press, New Delhi
3. Banniga, Introduction to Financial Econometrics, Princeton University Press, New York.
4. Wooldridge Jeffery, Introductory Econometrics, Thomson Learning, New Delhi.
5. Neeraj Hatekar, Principles of Econometrics, An Introduction, Sage Publications, New Delhi.
6. Fan and Yao, The Elements of Financial Econometrics, Princeton University Press.
7. William H Greene, Econometric Analysis, Pearson Publications, New Delhi.
8. Rachev, Mittnik, Fabozzi, Focardi and Jasic, Financial Econometrics, Wiley Publications, New York.
9. Christopher Dougherty, Introduction to Econometrics, Oxford University Press, New Delhi.
10. Studenmund, A. H, Using Econometrics: A Practical Guide, Addison Publications, New Delhi

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

1. List out decisions assisted by econometric methods
2. From economic and financial data list out dependent and independent variables
3. Estimate two-factor and three factor regression of various economic and financial data series
4. Development two factor or multiple regression model between stock prices and its various determinants like GDP Data, Monsoon Data, Interest Rates, Exchange Rates, Inflation Rates, etc
5. Develop regression model of profits and various determinants of profits of any company listed in India
6. Test data stationarity and unit root tests of any economic or financial time series data

7. Hold discussion on panel data preparation and its complexity in development and interpretation
8. Visit local industrial units and discuss on the usefulness of econometric tools
9. Download stock prices of Sensex/Nifty 50 companies and study the stock volatility by applying ARMA and ARIMA techniques
10. Apply ARCH and GARCH methods of Indian stock prices of any company with which you are familiar

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – III
Discipline Specific Elective (DSE)-

Course Title: - Financial Risk Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4D	Theory	4	4	60 hrs.	3hrs.	20	80	100

3.4D: Financial Risk Management

Learning Objectives: -

The course aims at imparting necessary skills for understanding the nature of risk, its implications on financial health and solvency and also learning various tools and techniques of risk management.

Course Outcomes

The course the following outcomes:

1. Explain the concept of risk and risk management
2. State the concept of financial risk management and objectives
3. State the sources of financial risk and objectives of financial risk management
4. Examine the relation between value and risk
5. State the methods used for risk planning, risk avoidance and risk control
6. Identify the use of discounted cash flow method in risk management
7. Identify the impact of risk management on appraisal of capital projects
8. Explain the ARCH and GARCH measures of measuring volatility of risk measures

Module – 1: Introduction – Meaning and definition of risk and risk management; need, scope and significance of financial risk management; conventional and modern view of risk management; relation between risk management, firm performance and valuation; types of risks and risk management approaches; risk management framework–risk profile and risk management policy; measurement of risk – risk and returns of financial assets – Markowitz revolution – mean-variance framework; CAPM; APT and Multi-Factor models.

Module – 2: Risk Assessment Tools and Techniques – Risk Adjusted Value – Discounted Cash Flow (DCF) approaches – DCF value of an asset, risk adjusted discount rates, certainty-equivalent cash flows, hybrid model; post valuation risk adjustment – rationale, downside risks and upside risks; disadvantages of post valuation adjustments; Relative Valuation Approaches – basis and risk adjustment; DCF v/s Relative Valuation.

Module – 3: Probabilistic Approaches – Scenario Analysis – best case/worst case; Multiple Scenario Analysis; Decision Tree – steps and usefulness; risk adjusted value & decision tree; Simulation – steps and uses; simulations with constraints; issues and risk adjusted value and simulation; comparing probabilistic approach – complement or replacement.

Module – 4: Sector Risk Analytics: Interest Rate Markets, Interest Rate Markets & Their Risk Measurement, Measurement of Duration, Convexity, M-Square, Active Portfolio Risk Management; Sector Risk Analytics: Currency Markets, Trading & Arbitrage, Spot & forward markets dynamics, Currency Arbitrage and Carry Trade; Equity Portfolio Risk, Measuring downside exposure in equity, Explanations of various Risk terminologies & their computations(Alpha, Beta, Sharpe Ratio, Sortino Ratio, Treynor Ratio, Tracking Error);

Module – 5” Measuring and Managing Credit Risks, Credit Derivatives, Credit Risk Basics(PD, LGD), Market based measurement of credit risk, Contingent claim approach and the KMV Model, Credit VaR, Credit Derivatives; Liquidity Risk, Liquidity trading and funding risks, tightness, depth and resilience in trading liquidity, marked-to-market and market-to-exit concepts, Liquidity value at risk measurement; Operational Risk, Categorization of Operational Risks(loss severity and loss frequency), modeling operational risk techniques; Country Risk Ratings & Implications, Country Risk Assessment (S&P Methods),Incorporating Country Risk in equity return(adjusting for country beta).

Suggested Readings

1. Aswath Damodaran, Strategic Risk Taking – A Framework for Risk Management, Wiley Publications, Pearson Education, New Delhi.
2. Sanjeev Sharma, Financial Engineering and Risk Management, Random Publications, New Delhi.
3. S Prasad Rao, G V Satya Sekhar, Financial Engineering, Risk Management and Financial Institutions, Dreamtech Publications, New Delhi.
4. J Hampton, The AMA Handbook of Financial Risk Management, AMA Publications, New York.
5. Karen A Horcher, Essentials of Financial Risk Management, Wiley India Publications, New Delhi.
6. Peter F Christoffersen, Elements of Financial Risk Management, Academic Press, New York.
7. Raul, Mishra, Patra, Nanda and Jena, Financial Risk Management, Excel Books, New Delhi.
8. Dun & Bradstreet, Financial Risk Management, TMH, New Delhi.
9. D K Sharma, Financial Risk Management, Centrum Press, New Delhi.
10. Roy L Nersesian, Corporate Financial Risk Management, Jaico Book House, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. download stock prices and compute variability of stock prices using risk adjusted methods
2. download risk matrices computed by various stock broking firms or stock analysts and analyze such matrices
3. collect interest rate data for 10 or more years and compute the standard deviations or VaR.
4. collect exchange rate risk and compute ARCH and GARCH measures
5. analyze credit risk management in commercial banks
6. identify any manufacturing company and list out its operational risks and risk control measures

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

3.5C & D: Basics of Financial Derivatives

(Syllabus as outlined in Course 3.5C of Group C)

M.Com Semester – III

Discipline Specific Elective (DSE)-

Course Title: - Basics of Financial Derivatives

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures / Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-5C & D	Theory	4	4	60 hrs.	3hrs.	20	80	100

SPECIALISATION GROUP – E

BANKING & FINANCE

M.Com Semester – III

Discipline Specific Elective (DSC)-

Course Title: - Principles of Bank Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures / Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-3E	Theory	4	4	60 hrs.	3hrs.	20	80	100

3.3: Principles of Bank Management

Learning Objectives:

The course is designed to provide conceptual and practical understanding of the principles and techniques involved in the management of banking institutions and to enable students to acquire specialized skills in the arena of bank management.

Course Outcomes

The following are the course outcomes:

1. explain the concept of bank management and its objectives
2. describe the scope of bank management and its impact on valuation of banking entities
3. state the concept of liquidity and its scope
4. identify the distinctions between primary and secondary reserves
5. identify the principles of sound bank lending
6. state the concept of bank profitability and its relevance
7. describe various methods of describing bank profitability
8. state contemporary measures of measuring bank performance

Module – 1: Bank Management: Concept and objectives, Facets of bank management, functions of Bank Management – planning, organizing, controlling, coordinating and communication.

Module – 2: Management of Liquidity: Theories of Liquidity Management, Priorities in the employment of bank funds, Problems of resource allocation.

Module – 3: Management of Primary and Secondary Reserves: Nature of Primary reserves, secondary reserves, Factors influencing, estimating liquidity needs.

Module – 4: Management of credit: Principles of sound bank lending, Factors influencing loan policy in a bank, Credit appraisal and follow-up actions.

Module – 5: Management of Profitability: Profit planning, measures to improve profitability, Management of investments, Management of deposits

Suggested Readings

1. VC Joshi & V V Joshi, Managing Indian Banks, Response Books, New Delhi
2. Halen Woodruffee, Services Marketing, Macmillan, New Delhi.
3. Rajeev K. Seth, Marketing of Banking services, Macmillan Publications, New Delhi.
4. R M Srivastava, Management of Indian Financial Institutions, HPH, Mumbai.
5. P Subba Rao, Principles & Practice of Bank Management, HPH, Mumbai.
6. M Bhole, Financial Institutions & Markets, TMH, New Delhi
7. H R Machiraju, Indian Financial System, Vikas Publications, New Delhi
8. R M Srivastava, Management of Commercial Banks, Pragati Books, Meerut.
9. K C Shekar, Theory and Practice of Banking, Vikas, Delhi
10. Vasant Desai, Indian Financial System, Himalaya, Mumbai

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. bring a status report of banking industry in India and develop the structure of banking industry
2. study the organizational structure of private and public sector banks and impact of differences on bank performance
3. study the organizational structure of public and private sector banks and list out the major differences
4. study the adoption of Asset-Liability Management Technique in public and private sector banks

5. study the credit management by examining the loan sanction, disbursal, monitoring, recovery and provisioning policies
6. study the impact of government policies on the operational risks of banking firms in India
7. analyze the loans and advances components by sectors

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

3.4E: Financial Risk Management

(Syllabus as outlined in Specialisation Course 3.4 of Group D)

M.Com Semester – III

Discipline Specific Course (DSC)-

Course Title: - Financial Risk Management

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4D & E	Theory	4	4	60 hrs.	3hrs.	20	80	100

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

3.5: Basics of Financial Derivatives

M.Com Semester – III
Discipline Specific Course (DSC)-

Course Title: - Basics of Financial Derivatives

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-5D & E	Theory	4	4	60 hrs.	3hrs.	20	80	100

(Syllabus as outlined in Specialisation Course 3.5 of Group D)

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

OPEN ELECTIVE COURSE

(Meant for Students of other departments)

Open Elective Course - 3.6: Digital Marketing

Learning Objectives

The course is designed to provide conceptual and practical understanding of the principles and techniques involved in the Digital Marketing and to enable students to acquire specialized skills in the arena of Digital Marketing.

Module – 1: Digital Marketing – Meaning, Understanding digital marketing process, Evolution of Digital Marketing from traditional to modern era, Role of Internet; Current trends, Drivers of the new marketing environment, Digital Marketing Mix

Module –2: Mobile Marketing: - Meaning, Advantages and disadvantages of mobile marketing, Mobile Advertising, Forms of Mobile Marketing.

Module – 3: Social Media Marketing I – Meaning, understanding existing social media platforms, penetration & characteristics; Face book Marketing-meaning, Best practices for Face book advertising, Understanding Face book best practices.

Module – 4: Social Media Marketing II- LinkedIn Marketing: - Introduction and Importance of LinkedIn Marketing, Twitter Marketing: - Introduction to Twitter Marketing, how twitter Marketing is different than other forms of digital marketing, Digital Marketing Strategies through Instagram and Snap chat.

Module –5: **Email Marketing:** Meaning, Advantages and disadvantages of Email marketing, Types of email marketing, setting up email marketing account, Best platforms to do email marketing.

Suggested Readings

1. Seema Gupta Digital Marketing Mc-Graw Hill 1 st Edition – 2017
2. Ian Dodson The Art of Digital Marketing Wiley Latest Edition
3. Puneet Singh Bhatia Fundamentals of Digital Marketing Pearson 1 st Edition – 2017
4. Vandana Ahuja Digital Marketing Oxford University Press Latest Edition
5. Philip Kotler Marketing 4.0: – Moving from Traditional to Digital Wiley 2017
6. Melissa S. Barker | Donald I. Barker | Nicholas F. Bormann | Debra Zahay | Mary Lou Roberts Social Media Marketing: A Strategic Approach Cengage Latest Edition
7. Ward Hanson , KirthiKaly anam Internet Marketing & ecommerce Cengage Latest Edition.
8. Roberts andZahay Internet Marketing: Integrating Online & Offline Strategies Cengage Latest Edition
9. Dr.Ragavendra K. and Shruthi P. Digital Marketing Himalaya Publishing House Pvt. Ltd. Latest Edition
10. Prof. Nitin C. Kamat, Mr.ChinmayNitinK amat Digital Social Media Marketing Himalaya Publishing House Pvt. Ltd. Latest Edition.

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com. Semester – III

Compulsory

Course Title: - INTERNSHIP

Course Code:-----

Course Title: INTERNSHIP	Course Credits: 4
Total Contact Hours: 50	Duration of ESA:
Formative Assessment Marks: 50	Summative Assessment Marks: 50

Course Outcomes (COs):

Education must generate skills among students to obtain gainful employment soon after conclusion of education. In this connection internship becomes essential. The Internship is being viewed world over as the technique of equipping students with hand-on experience. The students are asked to work in look – alike business condition and learn the art of running and operating business entities or learn any other activity. The following can be taken as course objectives/outcomes:

1. Understand the real business conditions in decision making
2. Explain the difference between class room learning and business reality
3. Learn the art of communicating with real workers.

Thus, the University prescribe M.Com programme students to undergo the Internship course at the end of the Second Semester or at the commencement of the Third Semester. The student shall have to undergo INTERNSHIP in SELECTED Industrial/Business/Service/Banking/Insurance etc., organizations for 20 days in the study area or nearby industrial city.

The internship involves working in the industrial organizations on the area of specialization subjects to be chosen by the candidate. The INTERNSHIP will continue even during the THIRD semester till the end of the THIRD Semester on weekends.

The candidate, should submit a report on the INTERNSHIP (two copies) before the commencement of the Third Semester examination

The project shall carry 20 marks for Formative Assessment and 80 marks for Summative Assessment classified into 35 marks for report Evaluation and 45 marks for Presentation. The report shall be evaluated by the External Examiner. The University shall arrange to pay for TA/DA and Remuneration as per University rules. The marks must be uploaded along with internal assessment.

SYLLABI of INTERSHIP

Title: INTERNSHIP	
Instructions:	
	<p>In this module, the student can select any particular topic and undergo internship on the topic chosen in any business unit. The unit could be government or non-government, small business or large; manufacturing, trading or services. The objective being the student should undergo internship for the period. The topic for internship may be from any courses studied :</p> <ol style="list-style-type: none"> 1. Financial Accounting 2. Cost Accounting 3. Income Tax 4. General Management 5. Marketing Management etc. <p>The internship is done in consultation with the teacher allotted to the student. Detailed theoretical understanding of the concepts is also required to complete the internship</p>
	<p>The local area is scouted for the availability of suitable business organizations. The list of business units in the local area may be prepared by visiting the District Industries Centre or Chambers of Commerce. MOU or any other means of communication may be used to accommodate the students of the college interested in internship. If cost accounting area is selected for internship, the student learns during the period of internship the skills or art of managing the cost in real business situation.</p>
	<p>A report is submitted to the college detailing one's experience in internship. The report must be finalized in consultation with the guide and for its evaluation. The viva be held for 20 marks</p>

Recommended books:

1. The selection of text books depends on the topic chosen for internship chosen.

Pedagogy

1. Select the topic for internship and visit the unit selected
2. Hold the regular discussion with the employees or managers
3. Visit libraries for collecting reports submitted in previous years.
4. List out the number of chapters created in the report.

Summative and Formative Assessment	
Summative Assessment	Marks
Internship Report Evaluation	35
Presentation	45
Formative Assessment Report Evaluation by the guide and Viva Voce	20
Total	100 Marks

(NOTE: In view of practical difficulties in internship, the students may opt the following alternative)

M.COM. IV SEMESTER

4.1: Business Communication and Networking (Compulsory)

M.Com Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Business Communication and Networking

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to develop among the students the basic conceptual and technical skills of IT as applied in various functional areas of the business entities.

Learning Outcomes

The course has the following learning Outcomes:

1. To explain the concept of business networking and identify types of networks
2. Distinguish between unipolar, polar and biphasic
3. Explain the concept of transmission media
4. Identify the application of topology
5. state the nature, objectives and benefits of topology

Module - 1: Fundamental of data communication and networking: Introduction – Data Communication, Networks, Internet, Intranet, Protocols, OSI & TCP/IP Models Addressing. Physical Layer – Signals, Analog, Digital, Analog VS Digital, Transmission impairment, Data Rate Limits, Performance. Digital Transmission – Line Coding (Unipolar, Polar, Biphasic), Block Coding (4B/5B Encoding), Analog to digital conversion, PCM, Transmission Modes.

Module - 2: Transmission media and switching: Transmission Media – Guided and Unguided. Comparison between wired and wireless media Switching – Switching, Circuit-Switched Circuit Switching Networks, Concepts, Control Signalling, Soft switch Architecture, Packet switching, Pocketsize, X.25, Frame Relay, ATM, Message Switching. Address mapping – static mapping, dynamic mapping. ARP- need, methods, need of RARP and ICMP. Definition of fragmentation and reassembly.

Module - 3: **Network topologies and network devices:** Introduction to Topology, The Technical Connotation of Topology, What are the Basic Types of Topology. How Is the Physical Topology Classified? An Overview of network, Types of network, need and concept of network devices. Connecting Devices-discussion on Routers, switches, repeaters, Bridges, Switches and Gateways. Ways of accessing the internet- Dial-up access, SLIP, PPP, leased lines, DSL basics, internet access by cable. Modems-basics, types, operation, applications.

Module -4: Error detection, correction in wire wireless communication: Error correction & detection. Types of errors. Detection VS Correction, Block Coding, Hamming Distance, Wired LAN – LLC. MAC, Ethernet, Ethernet frame, Addressing, Concept of MBase, V Ethernet, Bridged, Switched, Full Duplex Ethernet, Concept of Fast and Gigabit Ethernet Wireless LAN- Introduction to WLAN (Architecture Hidden Exposed Station Problem) Introduction to Bluetooth & Architecture, Cellular telephony, Concept of 3G, 4G, 5G cellular telephony.

Module -5: Network management technology: Introduction to system and network security, security attacks, security services and mechanisms, Security at Application Layer, Firewalls and their types. DMZ, Limitations of firewalls, Intruders, Intrusion detection (Host based, Networked, Distributed), Viruses and related threats, virus countermeasures. Denial of service attacks, Hacking, Security policies and plan, Strategies for a secure network.

Theory Related Teaching Hours per Week – 02 Hours

Practicals per Week - 02 Hours

Examination Pattern

Paper	Duration	Max Marks
Theory	03 Hours	75 marks
Internals	-	25 marks
Total	-	100 marks

Suggested Readings

1. Data Communications and Networks- 2nd edition -Achyut S Godbole- and Atul Kahate Tata McGraw-Hill
2. Data Communications & Networking – 5th Edition- B A Forouzan- Tata McGraw-Hill.
3. Computer Networks- 4th Edition- Andrew S Tanenbaum- Pearson-Prentice Hall
4. Computer Networking - James F. Kurose & Keith W. Ross- PEARSON
5. Computer Communications and Networking Technologies - Michael A. Gallo & William M. Hancock BROOKS&COLE.
6. Computer Networks and Internets -Douglas E. Comer- PEARSON.
7. Data and Computer Communications- Eighth Edition- William Stallings- Pearson Education.
8. Refer the course contents at NPTEL website of IIT Khargapur of course- Communication Networks and Switching.
9. Network Security Bible, 2nd edition, Eric Cole, Wiley Publishers.
10. Data communication and networks –James Irvine and David Harley- Publishers: Wiley India.

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Corporate Governance

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.2: Corporate Governance

Learning Objectives:

The subject aims to provide basic understanding of evolution, concept, role and principles of corporate governance in the world and in India and to develop the knowledge of measuring the governance performance of entities.

- Module – 1: Introduction- Meaning and significance of corporate governance; relation between governance and economic development; governance v/s management; governance v/s accounting; agency conflict – reasons and types of agency conflict; mechanisms for resolving agency conflict – internal governance mechanisms – concentrated ownership, block shareholders, managerial compensation and ownership, financial policy, organizational structure, etc., and external governance mechanisms - role of judiciary, media, shareholders activism, gatekeepers, etc; corporate governance models – US/UK model, European model and Japanese Model; linkages between corporate governance and economic development.
- Module – 2: Corporate Governance in India- Evolution and Growth of Corporations in India; ownership pattern of Indian Companies - family-managed and widely-held; governance models in India - managing agency, business-house model and US/UK model; evolution of business houses/groups and classification; pyramid structure of ownership and tunneling; progress of governance in India;
- Module – 3: Corporate Boards - meaning, role and responsibilities and types of corporate boards; legal powers boards in India; board functions – traditional and strategic; theories relating to strategic role of boards and functions; determinants of board effectiveness-size, composition, information, compensation, meetings and evaluation of board performance; role and functions of board chairman; duties and responsibilities of directors; Socrates directors – meaning and principles; board dynamics; succession planning; role and responsibilities of CEOs vis-à-vis governance.
- Module – 4: Board Committees – need, objectives, types, number and functions of board committees-audit, compensation, nomination, environment, risk, strategic committees, etc.; requirements for effective board committees; determinants of board committees in companies; linkage between board committees and governance standards.
- Module – 5: Governance Committees – Committees in UK - Cadbury, Hampel, Greenbury, Smith and Combined Code; Kings Committee recommendations, OECD principles of governance; Governance Committees in India - CII, Birla, Naresh Chandra, Narayan Murthy and Kotak Committees - major recommendations; listing agreement and clause-49; role of SEBI in enforcement of governance code; extent of compliance of governance code in India.

Suggested Readings

1. N Balasubramanian, Corporate Governance and Stewardship, TMH, New Delhi
2. N Balasubramanian, Corporate Boards and Governance, Sterling Publishers, New Delhi.
3. A C Fernando, Corporate Governance – Principles, Policies and Practices, Pearson Education, New Delhi.
4. Jayati Sarkar and Subrata Sarkar, Corporate Governance in India, Sage Publications, New Delhi.
5. Subash Chandra Das, Corporate Governance in India, PHI, New Delhi.
6. Swami Parthasarathy, Corporate Governance: Principles, Mechanisms and Practice, Dreamtech, New Delhi
7. Thomas Clarke, International Corporate Governance, Routledge Publishers, London.
8. Donald Chew & Gillan, Corporate Governance at the Crossroads: A Book of Readings; McGraw Hill, New York.
9. Robert Monks and Nell Minnow, Corporate Governance, Blackwell Publishing, Singapore.
10. Soloman and Soloman, Corporate Governance and Accountability, Wiley Publications, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Study the ownership structure of either Sensex or Nifty-50 companies and analyze the impact of ownership structure on governance policy
2. Analyze the capital structure of either Sensex or Nifty – 50 and examine the governance problem due to method of financing
3. Study the evolution of corporate governance in the world, right from Cadbury Report
4. List out various committees set up in UK and their major recommendations
5. Study the evolution of corporate governance in India and committees established to develop the code of corporate governance
6. List out major recommendations of Kotak Committee on corporate governance
7. Study the code of corporate governance as enforced by SEBI as per Listing Clause – 49
8. Study the disclosure of corporate governance report in annual reports of Sensex or Nifty – 50 companies
9. Analyze the extent of compliance of governance code in India
10. List the major corporate scandals in USA and analyze each scandal
11. List out the corporate governance scandals in India and effect of such scandals on Indian economy, industry and shareholder wealth
12. Analyze the size and structure of corporate boards of either Sensex or Nifty 50 companies
13. Study the role of independent directors in corporate goernance in India
14. Study the extent of compliance relating to women directorships among listed companies in India
15. Study the role separation at the top level of Indian companies and examine the impact of such separation

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>FormativeAssessmentasperguidelines.</i>	

SPECIALISATION GROUP – A
COST MANAGEMENT AND CONTROL

M.Com Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Strategic Cost Management - II

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.3A	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.3: Strategic Cost Management - II

Module – 1: Product Life cycle costing (PLCC): Concept and characteristics, activities and phases in product life cycle – development, introduction, growth, maturity, decline and extinction; characteristics and importance of PLCC; short product and extension of product life cycle, Turning Point Indices in product life cycle; Asset Life Cycle Costing – meaning and significance; life cycle costs -

Module – 2: Just in time approach: Concept, philosophy of JIT, benefits of JIT System; sources of waste, aims and objectives of JIT, features and methodology in implementation of JIT, planning for adoption and limitations of JIT costing.

Module – 3: Target Costing and throughput accounting: Target costing- meaning, definitions, scope, significance of target costing; throughput accounting- meaning, definitions, scope and significance of throughput accounting; core measures and terms – throughput, investment and operating expense; totally variable cost, capacity constraints, throughput time; throughput efficiency, throughput time ratio; throughput accounting ratio;

Module – 4: Theory of Constraints – meaning and significance; five focusing steps; basic logic of throughput costing; problems and reporting under throughput accounting; Back Flush Accounting – meaning, importance and development of backflush accounting; benefits and limitations; variance of backflush accounting; Bench Marking – Concept of Bench Marking; types of bench marking; product, competitive, process, internal, strategic and global; process of benchmarking;

Module – 5: Variance Analysis – meaning and significance; quantity and rate variance – revenue and cost variances; material, labour and overhead variances; planning and operating variances – meaning and significance; controllable and non-controllable variances; profit variances

References

1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications, Ludhiana.
2. Colin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
3. Ravi M Kishore, Business Strategy and Strategic Cost Management, Taxmann Publications, New Delhi.
4. Robert Kaplan and Anthony Atkinson, Advanced Management Accounting, PHI, New Delhi.

5. Horngren, Foster and Datar, Cost Accounting: A Managerial Emphasis, PHI, New Delhi.
6. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi.
7. Hilton, Cost Management, TMH, New Delhi.
8. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, New York.
9. Kanhaiya Singh, Management Accounting: Concepts and Strategic Costing Decisions, Wiley, New Delhi.
10. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. select an industrial organization and visit product design department to estimate product life cycle costs
2. visit industrial units using JIT method of inventory and list out merits and demerits of JIT
3. identify JIT related cost incurred by the industrial unit and costs incurred in normal cases. Make a report of the differences
4. visit industrial unit using JIT method and list out basic requirements for the success of the system
5. identify industrial units using through cost accounting and identify cost allocation approaches
6. examine the effects of throughput accounting market prices and make a report
7. compute target cost of industrial units using the technique and develop a report
8. compute variances of revenue and cost and analyse them in detail

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Advanced Management Accounting

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.4A	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.4A: Advanced Management Accounting

Learning Objectives:

The course aims to provide an understanding of advanced management accounting concepts as employed in manufacturing entities and to develop skill in them in applying such concepts and techniques.

Module – 1: Management Accounting- Meaning and significance of management accounting; decision-making process-pull and push system of information; Strategic Management Accounting (SMA) - evolution, meaning, significance and scope; traditional management accounting v/s SMA, application of SMA; Balanced Scorecard (BSC) – Evolution, meaning, preparation, benefits and limitations of balanced score card; SMA and BSC application in Indian Industries

Module – 2: Budget and Budgetary Control - Meaning and objectives of budget, budgeting and budgetary control; pre-requisites of budgeting process-budget period, budget committee and budget factor; classification and preparation of functional and master budgets; cash budget; fixed and flexible budgeting process – methods involved in preparing flexible budget; performance, programme and zero-base budgeting methods; advantages and limitations of budgeting; activity based budgeting; practical problems.

Module – 3: Standard Costing System– Meaning, objectives and significance of standard costing, industries of application; budgetary control v/s standard costing; pre-requisites of standard costing system - standards committee, types and fixation of standard costs; analysis of variances - material, labour, overhead, sales and profit variances; reconciliation of profits; disposal and accounting treatment of variances; investigation of variances; reporting of variances; practical problems.

Module – 4: Divisional Performance Analysis – Decentralized organizations and responsibility centres – cost, revenue, profit and investment centres; measuring the performance of investment centre-ROI, residual income and EVA methods; measuring income and invested capital; issues involved in divisional performance evaluation; rewarding performance of managers.

Module – 5: Transfer Pricing- Meaning, objectives, importance and methods of transfer pricing; external market price, negotiated transfer prices; standard v/s actual costs; choosing right transfer pricing methods; tax issues in transfer pricing; transfer pricing in the service industry.

References

1. Edward Blocher, Chen, Cokins and Thomas Lin, Cost Management – A Strategic Emphasis, TMH, New Delhi.
2. Hilton, Maher and Selto, Cost Management – Strategies for Business Decisions, TMH, New Delhi.
3. Hansen and Mowen, Cost Management – Accounting and Control, Cengage 21 Publications, New Delhi
4. Horngren, Foster and Datar, Cost Accounting – A Managerial Emphasis, PHI, New Delhi.
5. Colin Drury, Management and Cost Accounting, Cengage Publications, New Delhi.
6. Cecily Raiborn and M Kinney, Cost Accounting Principles, Cengage Publications, New Delhi.
7. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
8. Robert Kaplan and Anthony Atkinson, Advanced Management Accounting, Pearson Education, New Delhi.
9. Tom Groot and Frank Selto, Advanced Management Accounting, Pearson Education, New Delhi.
10. Robert N Anthony and Govindarajan, Management Control Systems, TMH, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

1. Visit industrial unit and identify the budget process employed and types of budgets prepared
2. Visit industrial unit in your study area and identify the use of standard costing methods
3. Develop cost and revenue standards of any industrial unit in your study area
4. List out major cost and revenue variances and identify their computation in your study area
5. Identify the methods of preparing sales budget and methods of preparing sales budget
6. Study the preparation of cash budget in cash planning in any industrial unit
7. Find divisions or sections in any industrial unit and list out transfer pricing methods or divisional performance
8. Identify inter-divisional transfer price methods in the sugar or textile unit

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Quantitative Methods for Cost Accountants

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.5A	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.5A: Quantitative Methods for Cost Accountants:

Learning Objectives:

The course is designed to enable students to understand the application of quantitative techniques in business operations and to develop skills in implementing such techniques in managing business operations.

Module – 1: Introduction: Meaning and definition of quantitative techniques, linkage between business decision making and quantitative techniques, different quantitative techniques, areas for application of quantitative techniques in business.

Module – 2: Linear programming: Meaning and objectives of linear programming, application areas, assumptions of linear programming, application of linear programming technique for profit maximization and cost minimization problems, graphic and simplex methods, duality and post-optimality analysis.

Module -3: Transportation technique: Meaning and objectives, areas for application,, formulation of transportation problems, steps involved in finding the optimal solution, methods of obtaining initial solution, methods of testing optimality of feasible solution, unbalanced transportation problem, degeneracy in transportation problem.

Module – 4: Assignment technique: Meaning and objectives, areas of application, peculiarities of assignment problems, methods solving an assignment problem, complete enumeration method, simplex method, transportation method, and Hungarian method, constrained assignment problem, unbalanced assignment problem, assignment problem and minimization case, traveling salesman problem.

Module – 5: Techniques for project cost management: Drawing an arrow network and numbering the events, estimation of jobs, duration and concept of critical path and probability consideration, assumptions in PERT analysis, crashing a network and determining of project cost trade off, scheduling a network with various constraints like manpower, equipment, etc.

Suggested Readings

1. N D Vohra, Quantitative Techniques for Management, TMH, New Delhi.
2. M P Gupta and R B Khanna, Quantitative Techniques for Decision Making, PHI, New Delhi.
3. J K Sharma, Quantitative Techniques for Management, Trinity Press, New Delhi.
4. Satyadevi C, Quantitative Techniques, S Chand & Sons, New Delhi.

5. P C Tulsian and Vishal Pandey, Quantitative Techniques – Theory and Problems, Pearson Education, New Delhi.
6. Jaisankar S, Quantitative Techniques for Management, Excel Books, New Delhi.
7. Levin and Kark Patrika, Quantitative Approaches to Management, TMH, International edition, Singapore.
8. Barry Render, Ralph Stair and Michael Hanna, Quantitative Techniques for Management, Pearson Education, New Delhi.
9. Ramanath and R Shringi, Quantitative Techniques for Management, HPH, Mumbai.
10. Leonard W.Hein, The Quantitative Approaches to Management Decisions,PHI, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. visit any industrial organization undertaking major project and develop Critical Path Method and estimate cost of the project
2. visit any industrial organization and develop the transportation problem
3. study cost overruns and time over runs of any industrial or government project in your study area
4. analyze the locational of warehousing or storage facilities and industrial units minimizing transportation cost
5. study the use of assignment technique in industrial units in your area
6. identify resource with alternative uses and adopt linear programming technique
7. visit industrial units in your area and identify the use of linear programming examples

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Project Report and Viva-Voce

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.6A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Paper 4.6 Project Report and Viva-Voce

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Project Report Evaluation	80
Project Report Viva Voce	20
Total	100 Marks
<i>Formative Assessment as per guidelines.</i>	

**SPECIALIZATION GROUP - B:
ACCOUNTING AND TAXATION**

4.3: Contemporary Issues in Accounting

M.Com Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Contemporary Issues in Accounting

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.3B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to provide among the students an understanding of contemporary developments in the field of accounting and their application in resolving complex issues of financial reporting.

Learning Outcomes:

The course has the following outcomes:

1. explain the effect of inflation accounting on traditional financial statements
2. elaborate on the methods of incorporating the price level changes in accounting
3. understand the concept of depreciation adjustment, leverage adjustment, cost of sales adjustment, etc
4. bring out the relevance of human resource accounting
5. identify the merits and demerits of different HR valuation approaches
6. state the objectives and methods of incorporating social effects of business
7. identify the legal provisions on adoption of CSR practices
8. explain the relevance of environmental accounting practices
9. state the concept of creating accounting and its objectives
10. show the causes, effects and control of creative accounting practices

Module – 1: Inflation Accounting- Limitations of historical cost accounting; meaning, objectives and methods of accounting for inflation-CPP and CCA methods – measurement of net monetary gain, COSA, gearing adjustment and preparation of Annual Accounts as per CPP and CCA; Guidance note of ICAI on price level accounting.

Module – 2: Human Resource Accounting (HRA) – Meaning, objectives, significance and development of HRA; issues involved in HRA; methods for valuation of human resources; accounting methods as developed for HRA; HRA practices in the World and in India

Module – 3: Social and Environmental Accounting- meaning, objectives and significance of social accounting; theories of social accounting; process and scope, concepts of social accounting theory; recent developments in social accounting– GRI, UN Global Compact, Accountability Assurance Standard, Social Responsible Index, ISO 26000 – Standard on CSR; CSR reporting in India and in the World; preparation of Social Cost Benefit Analysis; Social Audit; Environmental Accounting – definition, meaning, objectives, significance and classification; TBL Reporting; EFA -

Recognition and Accounting for Environmental Assets, Liabilities and Contingent Liabilities; EMA – cost classification and uses of EMA; GRI Guidelines and Measurement; EA in India; concept, methods and application of shadow pricing; carbon credit and carbon accounting - meaning and development; environmental audit.

Module – 4: Accounting for Intangibles– meaning, objectives, economic significance and classification of intangibles; valuation and accounting methods; AS – 26 and its application in accounting for Intangibles in India; meaning, objectives, significance and methods of brand accounting and valuation; concept, meaning, objectives and significance of measurement of Organizational Capital and Intellectual Capital.

Module – 5: Creative Accounting – Meaning, definitions, causes, techniques, extent and effects of creative accounting, ethical issues involved in creative accounting; determinants of creative accounting practices; detecting and control of creative accounting; creative accounting practices in India – Role of SEBI, stock exchanges, SFIO, etc., Forensic Accounting- meaning, objectives and role of forensic accounting.

Suggested Readings

1. S N Maheswari and S K Maheswari, Advanced Accounting – Vol II, Vikas Publications, New Delhi.
2. R L Gupta and Radhaswamy, Advanced Accounting – Vol 2, Sultan Chand & Sons, New Delhi.
3. S K Chakravathy, Topics in Accounting and Finance, OUP, New Delhi.
4. Shashi Gupta and Arun Mehra, Contemporary Issues in Accounting, Kalyani Publishers, Ludhiana.
5. Thomas G Evans, Accounting Theory: Contemporary Accounting Issues, Cengage Learning, New Delhi.
6. Arunkumar Bose and Malayendu Saha, Studies in Accounting and Finance – Contemporary Issues and Debates, Pearson Education, New Delhi.
7. N P Agarwal and S C Jain, Contemporary Issues in Accounting, RBSA Publishers, Delhi.
8. Eric Flamholtz, Human Resource Accounting: Advances in Concepts, Methods Applications, Springer Publications, New York.
9. Naser, Creative Financial Accounting – Its nature and Use, Pearson Education, London.
10. Griffiths Ian, New Creative Accounting – How to Make Your Profits What You Want them to be; Macmillan Publications, New York.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Analyze annual financial reports of listed companies and identify social reporting
2. Identify environmental damages and identify effect of such pollution on environment and on the prices
3. Study CSR reports of companies and analyze CSR contribution and activities of spending.

4. Collect annual reports and study the accounting methods of Human Resource Accounting
5. Collect annual report of Infosys and analyze the brand valuation
6. Collect Sustainable Report of ITC Ltd and list out major heads of social expenditure
7. List the major corporate scandals in India and in major developed countries
8. Study accounting scandal of Satyam and identify the causes and effects of its failure
9. Study ENRON and WorldCom accounting scandals and identify causes and effects
10. Examine social reporting practices of public sector and private sector companies

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

4.4B: Corporate Tax Planning (GST and Customs)–II

(The Syllabus of this Course shall be dealt in as per the current issues in GST and Customs Duty)

M.Com Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Corporate Tax Planning (GST and Customs) - II

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.4B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to enable students to understand the basic concepts of GST Law introduced in India and to develop skills of computing GST and in filing all the returns involved under the GST.

- Module – 1: Introduction – Meaning, scope and significance of GST; principles of subsumption and taxes subsumed; classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST; GST Administration in India – GST Council - functions and challenges; GST Network – objectives structure, administration and functions; operational aspects of GST–process of registration for manufacturer, service provider and dealer, etc; amendment and cancellation of registration; tax invoice, credit and debit notes; accounts and records; filing of returns – forms, time schedule; assessment, payment of tax.
- Module – 2: Levy and Collection of Tax – CGST Act, 2017 – levy and collection of central and state GST, composition levy, taxable person, power to grant exemption from tax; Time and Value of Supply – time of supply of goods and services; change in rate of tax in respect of supply of goods or services; value of taxable supply; Illustrative problems.
- Module – 3: Valuation of Goods and Services under GST: Introduction to valuation under GST, meaning and types of consideration; valuation rules; other cases for valuation of supply, imported services and goods; valuation for discount; transaction value – meaning and condition; inclusive and exclusive discount; methods of valuation – computed value, residual value method; rejection of declared value; Illustrative problems
- Module – 4: Input Tax Credit System: Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit – CGST, SGST and IGST; recovery of Input Tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input; service distributor; Illustrative problems
- Module – 5: Tax Planning and Customs Duty – Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage,

Suggested Readings

1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. S S Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.
6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
9. The Central Goods and Services Tax Act and Rules, 2017.
10. The Karnataka Goods and Services Tax Act, 2017, Karnataka Law Journal Publications, Bangalore.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Identify the evolution of GST regime in India
2. List out countries using GST and countries not using and reasons thereof
3. Make out a case for GST effect on prices and performance of companies
4. Develop trend in GST collections year-wise and State-wise
5. Prepare a report on GST rates and applicable goods or services and compare these rates with other countries
6. Study the e-filing process of GST and prepare a report to the Council of GST on possible remedies
7. Analyse GST refund to different States in India and compare GST collections and GST refund
8. Study the GST demanded and GST refunded and reasons for the shortfall
9. Classify the GST collections into CGST, GST and IGST
10. Examine the recent reports of GST frauds and ED investigations into the reports

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - International Taxation

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.5B	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.5B: International Taxation

Learning Objectives:

The course aims at providing a broad understanding and awareness of theoretical concepts of international taxation and be able to apply this knowledge in both written and computational situations (where appropriate), involving interpretive exposition and analysis.

Module – 1: Basic principles of International Tax Law- Jurisdiction to Tax; limits on tax Jurisdiction; Taxes and Tax systems- practices in Exercising tax Jurisdiction, Use of residence, domicile, citizenship as connecting factors, determination of residence of individuals and corporations; sources of income and gains, issues due to change of residence/citizenship.

Module – 2: International Double Taxation- Causes of international double taxation/Conflicts of residence and source, conflicting definitions of connecting factors, other causes; Methods of relief from international double taxation/ relief by credit, relief by exemption and other methods.

Module – 3: Transfer pricing and Double Taxation Conventions (DTCs)- approaches to the determination of profits of branches and associated enterprises- Unitary taxation (Global formulary apportionment), arms length approaches, OECD transfer pricing guidelines.

Module – 4: International Tax avoidance- Tax heavens; approaches to identification of tax heavens- blacklists, whitelists, gray lists, work of OECD forum on harmful tax practices, features of most commonly used tax heavens, domestic law approaches to international tax avoidance.

Module – 5: Indirect taxes and international Taxation- Origin and destination basis for indirect taxes, GATT and GATS rules and limitations in border tax adjustments, WTO rules and taxes, cross border mergers- issues and solutions

Suggested Readings

1. Williams, David W., Trends in International Taxation, (Amsterdam, International Bureau of Fiscal Documentation, 1991) [ISBN: 90.70125-53.6]
2. Baker, Philip, Double Taxation Conventions and International Tax Law, (London, Sweet & Maxwell, 3rd edition, loose-leaf, 2001) [ISBN: 0-421-67360-5]
3. Ogley, Adrian, Principles of International Taxation (London, Intertax Publishing, 1993) [ISBN 0 952 0442 0 X]
4. Qureshi, Asif, The Public International Law of Taxation: Text, Cases and Materials (London, Kluwer Law International, 1994) [ISBN 1 85333 950 4]
5. Rohatgi, Roy Basic International Taxation – Volume 1 (Principles) (Taxmann Allied Services PVT Ltd) [ISBN 817496732X]

6. Vogel, Klaus, Double Taxation Conventions, (London, Kluwer Law International, 3rd edition, 1997) [ISBN: 978-0-906524-06-0]
7. Tolley's International Corporate Tax Planning (London, Tolley's Publishing 2002) [ISBN: 0-7545- 1339-4]
8. Miller, A & Oats, L, Principles of International Taxation (Tottel Publishing 2009,) [ISBN 1847663214] £79.80. Available from www.tottelpublishing.com and www.amazon.co.uk
9. Russo, R (Editor), Finnerty, CJ (Author), Merks, P (Author), Pettricone M, (Author), Fundamentals of International Tax Planning (IBFD July, 2007) [ISBN 978-90-8722-016-7] available from www.ibfd.org
10. Manoharan and Hari, Direct Tax Laws, Snow White Publications, New Delhi

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Examine country-wise different taxation provisions
2. List out the names of countries adopting double taxes on certain incomes, income exempted from double taxation etc
3. Examine the effects of international on transfer prices in case of multi-division firms
4. Collect annual reports and study the accounting methods of Human Resource Accounting
5. Identify countries with which India has MOUs or agreements on tax rebates or concessions or exemptions
6. Identify names of countries which are regarded as tax havens and the process of attracting rich individuals and firms

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Project Report and Viva Voce

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.6C	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.6 Project Report

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Project Report Evaluation	80
Project Report Viva Voce	20
Total	100 marks
<i>Formative Assessment as per guidelines.</i>	

SPECIALISATION GROUP – C
ACCOUNTING AND FINANCE

M.Com Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Contemporary Issues in Accounting Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures / Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.3B & C	Theory & Problems	4	4	60 hrs.	3hrs.	20	80	100

(Syllabus as outlined in 4.3B of Group B)

M.Com Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Business Analysis and Valuation Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures / Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.4C	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.4C: Business Analysis and Valuation

Learning Objectives:

The objectives of the course are to provide the students with the fundamental concepts and principles of valuation of business enterprises and to develop among the students the skills of valuation of businesses in parts and as a whole.

Module – 1: Introduction: Concept of Value, Price and Cost; meaning of valuation – purposes and approaches; valuation bias – minimization of valuation bias; stakeholders of valuation; stakeholders of valuation; principles and techniques of valuation; misconceptions of valuation; types of value – book value, liquidation, replacement and break-up value; role of valuation in business; valuation process; cash flow and dividend discount models; P/E multiples, pitfalls in valuation – bias, uncertainty and complexity.

Module - 2: Business Valuation Tools: Strategy Analysis – industry analysis – industry structure and profitability; Porter’s Five-Forces Model; competitive strategy analysis – sources of competitive advantage; corporate strategy analysis – sources of value creation; accounting analysis – framework for financial reporting; factors influencing accounting quality; steps in accounting analysis; pitfalls in accounting analysis; implementing accounting analysis; noise and bias in accounting – red flags; - Financial Analysis – methods of

financial analysis – ratio analysis – DUPONT analysis – three, four and five factor analysis; ROCE and ROE measurement.

- Module - 3: Business Valuation Methods and Approaches – Income Approach. Market Approach and Cost Approach; Discounted Cash Flow methods - Valuation Process – Estimating Cash Flows, Discount Rate and Value; Estimating Discount Rate and Cash Flows: - free Cash Flow to the Firm (FCFF) and Free Cash to Equity (FCFE) - adjustments, tax effect, reinvestment needs, changes in working capital; equity cash flows – dividends; estimating growth rate and terminal value;; Estimating Weighted Average Cost of Capital – cost of debt, cost of preferred stock and cost of equity; selection of weights; measuring cash flows – earnings –
- Module - 4: Valuation Approaches - Market Approach – meaning and significance – Relative Valuation Approach – Enterprise Value and Value of Equity FCFF v/s FCFE – stable growth model – two-stage, three-stage and H-model; adjusted present value method - -; Free Cash Flow Valuation Models - Market Price Method – Comparable Companies Multiples Method; Earnings Multiple Method, Book Value Multiples, Revenue Multiples, Price to Cash Flow Ratio, Enterprise Value/EBITDA Ratio, Sector Specific Multiples; Contingent Claim Approach; Relative Valuation – meaning and key components of relative valuation – direct comparison, peer group average ; steps in relative valuation, merits and demerits of relative valuation;
- Module – 5: Valuation Applications: Valuation of Assets and Liabilities – Valuation of Plant and Machinery, Inventory, Investments, Valuation of Intangibles – Copyrights, Goodwill and Brand Valuation; Valuation of Human Resources – Cost Approach, Income Approach, Valuation of Real Estate, Value Added (VA), Economic Value Added (EVA) and Market Value Added (MVA) – relationship between EVA and MVA; Valuation of Liabilities; Valuation in Mergers and Acquisitions – target pricing – reasons and acquisition pricing – value of synergy; corporate financing policies – debt and dividend policies – cost of distress; value of control – meaning and approaches; employee equity options and compensation;

Suggested Readings

1. Aswath Damodaran, Damodaran on Valuation, John Wiley Publications, New Delhi.
2. Aswath Damodaran, Investment Valuation: Tools and Techniques for Determining the Value, Wiley Publication
3. Vikas Goel, Handbook on Valuation of Securities and Financial Assets, Bloomsbury
4. Palepu, Healy and Bernard, Business Analysis and Valuation, Cengage Learning, New Delhi.
5. Prasanna Chandra, Corporate Valuation and Value Creation, TMH, New Delhi.
6. Jeffrey C Hooke, Security Analysis and Business Valuation on Wall Street, Wiley Publications.
7. Erik Peek, Business Analysis and Valuation, Cengage Learning, New Delhi.
8. Shannon P Pratt, Business Valuation – Discounts and Premiums, John Wiley, New Delhi.

9. Stephen Penman, Financial Statement Analysis and Security Valuation, McGraw Hill, New Delhi
10. Richard Hayward, Valuation: Principles into Practice, Routledge
11. Greg Shields, Business Valuation, Infinite Books, New Delhi
12. Wayne Lonergan, Valuation of Businesses Shares & Other Equity, Viva Books, New Delhi.
13. Adamson and Adamson, Valuation of Company Shares and Business, Law Book Company, Allahabad.
14. Mercer, Business Valuation, John Wiley, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Fixed Income Securities

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.5D	Theory	4	4	60 hrs.	3hrs.	20	80	100

Fixed Income Securities

Learning Outcomes

1. Understand the basic concepts and characteristics of fixed income securities
2. Identify different types of bonds and their key features
3. Calculate the price of fixed income securities using present value techniques
4. Understand the relationship between bond prices and interest rates
5. Measure the interest rate sensitivity of fixed income securities using duration
6. Understand how the yield curve reflects market expectations of future interest rates
7. Analyse the factors influencing the shape of the yield curve
8. Analyse credit risk and how it affects bond pricing and yield spreads
9. Understand various strategies for managing fixed income portfolios

Module – 1: Introduction to Fixed Income Securities – Overview of Fixed Income Markets and Instruments ;characteristics of fixed income securities, bonds,, notes, debentures; bond terminology – par value, coupon rate, maturity, yield; types of bonds government,, corporate, municipal, asset-backed securities; risks associated with fixed income securities (interest rate, credit, liquidity, inflation).

Module – 2: Bond Valuation and Pricing – Time Value of Money and Present Value Concepts; bond pricing formula – discounted cash flow model; Yield to Maturity (YTM) and Current Yield; Price-Yield Relationship; Valuation of Zero-Coupon Bonds, Floating Rate Bonds, and Callable Bonds.

Module – 3: Interest Rate Risk and Duration – Understanding interest rate risk; price risk and reinvestment; duration – concept, calculation and interpretation, modified duration and convexity, immunization strategies using duration; managing interest rate risk in fixed income portfolios

Module – 4: Yield Curves and Term Structure of Interest Rates – Term Structure of Interest Rates: spot rates,, forward rates and yield curves – theories of the term structure – expectation, liquidity preference, market segmentation; yield curve shapes: normal, inverted and flat; bootstrapping the yield curve, implications of yield curve movements for fixed income investors

Module – 5: Credit Risk and Bond Ratings – Credit Risk in Fixed income securities; default risk, downgrade risk and spread risk; credit rating: rating agencies (Moody’s, S&P, Fitch), Rating Scales and Methodologies; credit spread and its impact on bond prices; valuation of credit-risky bond; introduction to credit default swaps (CD) and credit derivatives; fixed income portfolio management – active v/s passive fixed income PM strategies; immunization and matching; interest rate forecasting and portfolio adjustments; bond laddering

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Generate statistical data relating bonds issue by government or corporate sector
2. Develop data on types of corporate bonds issued over the years
3. Compute bond yield rate and compare the same with the inflation rates over the years
4. Study whole bond market of MSE and develop a report of the same
5. Prepare a case for listing of bonds in the securities market
6. Study international bonds raised by foreign companies over the years
7. Analyze the methodology of bond rating by rating agencies and examine different types of bond rating
8. Analyze valuation of bonds of different types and find the overvalued or undervalued bonds
9. Examine impact of changes in interest rates on bond yield over the years

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

4.6: Project Report and *Viva Voce*.

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Project Report and Viva Voce

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.6D	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.6 Project Report

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Project Report Evaluation	80
Project Report Viva Voce	20
Total	100 marks
<i>Formative Assessment as per guidelines.</i>	

SPECIALISATION GROUP- D

FINANCE GROUP

M.Com Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Behavioural Finance

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.3: Behavioural Finance

Learning Objectives

This course examines the behavioral strategies that investors rely upon to make decisions, the structure and speculative dynamics of returns in world equity markets (from a psychological perspective), and the practical implications of behavioral finance.

- Module – 1: Rise of Rational Market Hypothesis – modern corporate finance, portfolio theory, CAPM, random walk theory & EMH; impact on Wall Street and Corporations; challenge of behaviouralists – deviation from rationality, possibility of beating the market, etc; emergence of behavioural finance – meaning and significance; foundations of rational finance.
- Module – 2: Foundations of Behavioural Finance – Heuristics and Biases – Two Systems Approach; familiarity and related heuristics; biases, hyperbolic discounting; self-deception – overconfidence – forms and causes; success equation; Prospect Theory and Mental Accounting
- Module – 3: Foundations of Behaviour Finance – EMH – theoretical foundations and challenges to EMH; emotional factors and social forces – theories of emotion; types and dimensions of emotion; social influence on investment and consumption; neuroscientific and evolutionary perspective – brain basics, Adaptive Market Hypothesis.
- Module – 4: Behavioural Aspects of Investing – investor behavior – Behavioural Portfolio Theory – basic ingredients; market outcomes – size effect, seasonality, momentum and reversal; post-earnings announcement drift, equity premium puzzle, Behavioural Asset Pricing Model; Value Investing – central tenets, evidence, prospects and academic research on Value Investing.
- Module – 5: Behavioural Corporate Finance – rational managers with irrational investor approach; valuation, capital budgeting, capital structure, dividend and mergers and acquisition; building a smart organization – challenges, accounting, financial planning, incentives, information sharing and group processes; other insights – noise and performance, stock as a complex adaptive system; animal spirits and Halo Effect.

References

1. Prasanna Chandra, Behavioural Finance, TMH, New Delhi.
2. Suchitra Singh and Shilpa Bahl, Behavioural Finance, Vikas Publications, New Delhi.
3. Lucy Ackert and Richard Deaves, Understanding Behavioural Finance, Cengage Learning, New Delhi.
4. M M Sulphrey, Behavioural Finance, PHI, New Delhi.
5. William Forbes, Behavioural Finance, Wiley India, New Delhi.
6. Shefrin, Hersh, A Behavioral Approach to Asset Pricing, Elsevier Academic Press.
7. Montier, James, Behavioural Finance- Insights into Irrational Minds and Markets, John Wiley & Sons, Ltd.
8. Parag Parikh, Value Investing and Behavioural Finance, TMH, New Delhi.
9. Edwin Burton and Sunit N Shah, Behavioural Finance, John Wiley, New Delhi.
10. Kadir C Yalcin, Behavioural Finance, Lambert Academy Publications, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Undertake a survey of stock investors and ascertain the motives for investment in stock market
2. Identify the role of investors gossip in buying or selling of securities
3. Examine the influence of holidays or festivals on investors' behavior
4. Study the impact of announcement of government policies on investors' buying behavior
5. Make a report of investors' influence personal characteristics on investment behavior

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

4.4E: Business Analysis and Valuation

(Syllabus as outlined in Paper 4.4C of Group C)

M.Com Semester – IV

Discipline Specific Elective (DSE)-

Course Title: - Business Analysis and Valuation

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.4C & D	Theory	4	4	60 hrs.	3hrs.	20	80	100

M.Com Semester – IV

Discipline Specific Elective (DSE)-

Course Title: - Fixed Income Securities

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.5E	Theory	4	4	60 hrs.	3hrs.	20	80	100

(Syllabus as outlined in Paper 4.4C of Group C)

M.Com Semester – IV

Discipline Specific Elective (DSC)-

Course Title: - Fixed Income Securities

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.5D: Fixed Income Securities

(Syllabus as outlined in Paper 4.5C of Group C)

4.6D: Project Report and Viva Voce

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Project Report and Viva Voce

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.6D	Theory	4	4	60 hrs.	3hrs.	50	50	100

4.6 Project Report

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Project Report Evaluation	80
Project Report Viva Voce	20
Total	100 marks
<i>Formative Assessment as per guidelines.</i>	

SPECIALISATION GROUP – E

BANKING & FINANCE

M.Com Semester – IV

Discipline Specific Elective (DSE)-

Course Title: - Financial Management in Commercial Banks

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.3E	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.3E: Financial Management in Commercial Banks

(Syllabus as outlined in Paper 4.3 of Group D)

4.4E: Business Analysis and Valuation

(Syllabus as outlined in Paper of Group C4.4C)

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Business Analysis and Valuation

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.4E	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.5E: Fixed Income Securities

(Syllabus as outlined in Paper 4.5D of Group D)

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Fixed Income Securities

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.5E	Theory	4	4	60 hrs.	3hrs.	20	80	100

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Project Report and Viva Voce

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.6E	Theory	4	4	60 hrs.	3hrs.	20	80	100

4.6: Project Report and Viva Voce

Project Work

Broad Guidelines relating to Project Work/Report

The M.Com pursuing student shall take up project work in the Fourth semester of M.Com Programme in the elective group selected by the student.

The avowed objective of NEP is to develop a trained, skilled and industry-ready student. With this goal, the M.Com Programme provides a practical exposure to student to to inculcate research skills by working on project work . the project work shall topics out of specialization group chosen by him or her.

The project may be:

1. A comprehensive case study
2. Inter-organizational study
3. Field study

Project Report Guidance

1. The department/college/centre shall share/allocate students among the Faculty, permanent, teaching assistants and guest faculty randomly and weekly 04 working hours are allowed to each guide.
2. The four-hours should be spent in engaging classes for the group allotted or in guidance, checking, discussion, corrections, etc
3. Student should be asked to sign soon after the class or guidance.
4. A separate attendance register must be maintained by the department/centre/college guide-wise. 75% attendance in mandatory. Students who fails to maintain 75% attendance makes himself/herself ineligible for the presentation and evaluation.
5. Monthly attendance must be shown, candidate-wise, on the notice board.

Topics for the Project Report

1. The research topic must be out of specialization chosen.
2. The list of assigned topics must be sent to the P G Department for final approval by the Chairman to avoid repeated topics , overlapping topics, unrelated topics, etc.

Project Report Contents

1. The contents of the project report is left to the discretion of the guide and the student allotted
2. Generally, the project is divided into five chapter
 - a. Introduction
 - b. Conceptual Framework
 - c. Profile of Repondents/Company
 - d. Data Analysis and Interpretation
 - e. Findings, suggestions and conclusions including separate pages for Bibliography and Scope for Further Research
3. Three Spiral or hard-bound copies (One copy to the University, One Guide Copy, and One Personal Copy) must be submitted
4. Total number of pages may be between 50 to 70 pages including certificates and scope for further research
5. The centres, affiliated colleges and government colleges students should attend viva-voce at the main campus as per time table or schedule given by the University and one copy of the report should be submitted to the department.
6. The report shall carry 50 marks for evaluation and 50 marks for viva voce.

7. The evaluation and viva voce shall be done by the regular Faculty of the department or the external examiner.
8. The Chairman of the P G Department shall schedule the vivavoxce of the project by spreading the colleges/centres over a week and inform the colleges/centres in advance about the date of the viva-voce.
9. Soon after viva-voce, the marks list of evaluation and viva-voce along with attendance sheet shall be submitted to the Registrar Evaluation for inclusion in the marks card.
10. Candidates who miss viva-voce shall appear viva-voce in the next year only.
11. A minimum of 40 marks should be procured of both report valuation and project viva-voce. There are no minimum mark in viva-voce or project evaluation.