



**JSS COLLEGE OF ARTS, COMMERCE & SCIENCE**  
(AUTONOMOUS)  
OOTY ROAD, MYSORE-570 025

**Postgraduate Department of Commerce**

**Syllabus**

**2019 – 20**

## M.Com COURSE STRUCTURE AND SYLLABUS

**BATCH 2016-17**

### MINIMUM CREDITS REQUIRED FOR M.COM DEGREE

I to IV Semesters	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
Total	12	48	6	24	1	4	19	76

### Semester wise requirements of course and credits

Semester	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
I	4	16	1	4	-	-	5	20
II	3	12	2	8	-	-	5	20
III	3	12	1	4	1	4	5	20
IV	2	8	2	8	-	-	4	16
Total	12	48	6	24	1	4	19	76

### First Semester M.Com

Sl. No.	Course Code	Title of the course	Hard core/ Soft core/	Number of Credits			
				L	T	P	TOTAL
HC01	MCA010	Accounting Theory	HC	3	1	0	4
HC02	MCA080	Corporate Governance and Business ethics	HC	3	1	0	4
HC03	MCA090	Advanced Financial Management	HC	3	1	0	4
HC04	MCA100	Strategic Marketing	HC	3	1	0	4
SC01	MCA210	Business Policy and Environment	SC	3	1	0	4
SC02	MCA220	Statistics for Business Decisions	SC	3	1	0	4

**Note:** students can register for any one of the above soft cores.

### Second semester M.Com

Sl. No.	Course Code	Title of the course	Hard core/ Soft core	Number of Credits			
				L	T	P	TOTAL
HC05	MCB030	Organizational Behavior	HC	3	1	0	4
HC06	MCB050	Entrepreneurial Development	HC	3	1	0	4
HC07	MCB010	Capital Market Instruments	HC	3	1	0	4
SC05	MCB240	Human Resource Management	SC	3	1	0	4
SC06	MCB270	Management of Financial Services	SC	3	1	0	4
SC07	MCB250	Banking Technology	SC	3	1	0	4

**Note:** Students can register for any two of the above soft cores.

### Third Semester M.Com

Sl. No.	Course Code	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
				L	T	P	TOTAL
HC08	MCC010	International Business	HC	3	1	0	4
HC09	MCC030	Business Research Methods	HC	3	1	0	4
HC10	MCC040	Security Analysis and Portfolio Management	HC	3	1	0	4
SC15	MCC230	Elective- Paper- 1	SC	3	1	0	4
SC17	MCC250	Elective – Paper -1	SC	3	1	0	4
OE	540/580	Retail Banking/ Personal Financial Management/Financial Accounting/Management of non-profit organization	OE	3	1	0	4

#### Note

1. Students can register for any one of the elective groups as soft core (first paper in the group)
2. Non-commerce students can register any one of the following open-electives.

### Fourth Semester M.Com

Sl. No.	Course Code	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
				L	T	P	TOTAL
HC11	MCD010	International Accounting	HC	3	1	0	4
HC12	MCD020	Current Trends in Business and Commerce	HC	3	1	0	4
SC09	MCD260	Advanced Cost Accounting	SC	3	1	0	4
SC10	MCD210	Supply chain Management	SC	3	1	0	4
SC12	MCD220	Major Project Work	SC	0	1	3	4
SC16	MCD230	Elective – Paper 2	SC	3	1	0	4
SC18	MCD250	Elective- Paper 2	SC	3	1	0	4

**Note: 1** Major project work is a soft core course. The students can register for the Project work or for Advanced Cost Accounting or Supply Chain Management carrying four credits each.

**Note: 2** Guiding 4 students for Major Project work is considered to be equal to 01 hour of class room teaching

**Note: 3** Students must register for 2nd paper in the elective group selected by them in the III semester as soft core.

## **Elective Group**

Any one group from the available electives shall be selected by a student at the commencement of the III Semester. Once a group has been selected, no change in the selected group will be allowed later. While the first paper of the selected group will be taught in Semester III, second paper of the selected group will be taught in Semester IV as Soft Core Courses. The Department will announce in the beginning of the third semester, any one or more elective groups which will be offered during III and IV semesters depending upon the availability of faculty members and the demand for electives.

### **Group A: Financial Accounting**

1. Contemporary Areas of Financial Accounting
2. International Financial Reporting Standards (IFRS)

### **Group B: Financial Management**

Futures, Options & Swaps  
Strategic Financial Decisions

### **Group C: Business Taxation**

1. Indirect Tax Laws and Practice
2. Corporate Tax Laws and Planning

### **Group D: Cost Management**

1. Cost Accounting for Decision Making
2. Cost Management

**PROGRAM OUTCOME:**

- PO1 Understand role of accounting and finance in the present business scenario.
- PO2 Identify the latest trends in banking and finance
- PO3 Use wide varieties of tools and techniques to meet the emerging opportunities and challenges
- PO4 Become an entrepreneur based on the knowledge gained.
- PO5 Strengthen the knowledge base to take up CA/ICWA/ICS and other competitive examination
- PO6 Acquire the ability to engage in independent & lifelong learning in the broader context of social and technical changes.
- PO7 Accept the challenges of business world
- PO8 Enhance logical thinking and decision making ability

**PROGRAM SPECIFIC OUTCOME:**

- PSO1 Inculcate the knowledge of business and the techniques of managing the Business with special focus on Accounting, finance, and financial services
- PSO2 Identify knowledge based accounting principles and the latest application oriented corporate accounting methods.
- PSO 3 Develop decision making skill through costing methods and practical application of management accounting principles.
- PSO 4 Enhance taxation skills through a thorough understanding of tax laws

## M.COM- SYLLABUS

### First Semester

#### HARD CORE SUBJECTS

##### HC01: MCA010 ACCOUNTING THEORY

- 1. Course Description:** The course provides the coverage of the meaning of accounting theory, its types, approaches to formulate accounting theory; the IASB's conceptual framework; recognition, measurement and disclosure of elements of financial statements.
- 2. Course Outcome:**
  - CO1 Acquaint a set of logical principles for evaluation and development of sound accounting practices.
  - CO2 knowledge on conceptual framework of accounting theory
  - CO3 Critical thinking skills to analyze and interpret accounting transactions.
  - CO4 Understand the recognition, measurement and disclosure principles of elements of financial statements.
- 3. Pedagogy:** Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies will be the integral part of instruction.

#### 4. Course Contents:

**Module 1: The Meaning of Accounting Theory:** The meaning of accounting theory; relationship with accounting research and practice. Types of accounting theories- syntactical, semantical and behavioral theories. Approaches to formulation of Accounting Theory. Ownership theories - proprietary, entity and fund theories.

**Module 2: The Conceptual Framework of Accounting:** The IASB Framework for the Preparation and Presentation of Financial Statements-preface, purpose and scope; Users and their information needs; Objectives of financial statements; Underlying concepts and assumptions; Qualitative characteristics of financial statements; Constraints on relevant and reliable information; True and fair view; the elements of financial statements; Structure and format of financial statements. The accounting cycle.

**Module 3: Recognition, Measurement and Disclosure of Elements of Income Statement:** The concept of revenue and expense; their recognition principles and processes, measurement methods and disclosure issues. Recognition, measurement and disclosure of gains and losses from extraordinary items, unusual items, discontinued operations, effects of changes in accounting principles, and prior period items. Problems. Case studies on annual reports of companies.

**Module 4: Recognition, Measurement and Disclosure of Elements of Balance Sheet:** Definition of asset, liability and owners' equity; their types and characteristics. Recognition, measurement and disclosure of long-term and short-term assets and liabilities, owners' equity and retained earnings. Problems. Case studies of annual reports of companies.

#### References:

Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill, 1999

Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, *Financial Accounting Theory and Analysis: Text Readings and Cases*, John Wiley and Sons, 2005.

Ahmed Riahi Belkaoui, *Accounting Theory*, Quorm Books, 2000.

Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House, 2008.

L.S. Porwal, *Accounting Theory*, TMH, 2000.

Thomas R. Dyckman, Charles J. Davis, Roland E. Dukes, *Intermediate Accounting*, Irwin McGraw-Hill.

Eldon S. Hendriksen, *Accounting Theory*; [www.iasb.org](http://www.iasb.org). [www.icaai.org](http://www.icaai.org). [www.dca.gov.in](http://www.dca.gov.in)

## **HC02:MCA080 CORPORATE GOVERNANCE AND BUSINESS ETHICS**

### **Course Outcome:**

- CO1 Understand the concept of corporate governance
- CO2 knowledge about corporate ethics and cultural influences
- CO3 Acquire knowledge of corporate social responsibility and accountability
- CO4 Analyze the role of E-governance in present scenario.

### **Pedagogy:**

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

**Module 1: Business ethics: Ethics; Doctrine of Trusteeship: Unethical practices; Good ethics and Good Business. Corporate Ethics: Concept and Importance – Benefits of corporate Ethics- Corporate Philosophy and Culture – Managing Ethics and Legal Compliance – Case Analysis.**

**Module 2: Social Responsibility of Business;** Doctrine of Social Responsibilities of Business, Dimensions of Social Responsibility, and Assumptions of S.R. Corporate Social Responsibility: Corporate Crimes – Company and Society Relations – corporate Social Challenges – Corporate Accountability – Business and Ecology –Case Analysis.

**Module 3: Concept of Corporate Governance:** It's Importance –Agency Theory – Governance model - Benefits of Good Corporate Governance – Present Scenario – Case Studies.

**Module 4: Corporate Governance In India:** Reforming BOD –Birla Committee – Naresh Chandra Committee – Narayana Murthy Committee – Audit Committee – Corporate Governance Code – The Future Scenario , E-Governance Importance, Requirements and Challenges in Present Scenario – Case Studies.

### **References:**

Business ethics by L.P. Hartman, (Tata Mc Graw Hill)

Business ethics by W.H.Shaw, (Thomson)

Corporate management and Accountability by L.C. Gupta (Mc Millan Institute for FM and Research, Chennai-1974)

Strategic Management by Hill, Ireland and Horkisson (Thomson)

Business and society by Keith Davis (Mc Graw Hill)

Corporate Governance – Fernando.

Business ethics and corporate Governance – Bansal Sandeep, Bansal Sanjiv, Bansal Rama – Kalyani Publishers.

**1. Course Description:**

Financial management is a functional area in general management. This subject is focusing on introduction, scope and importance of financial management, investment decisions, capital structure decisions, dividend decisions and working capital management.

**2. Course Outcome:**

- CO1 Understand financial management concepts and its important functions.
- CO2 Learn the process of evaluation of projects
- CO3 Understand capital structure theories
- CO4 Identify the dynamics of financial markets

**3. Pedagogy:**

Students must work out assigned individual topics, present seminars and participate in case studies or group discussions.

**Course Contents:**

**Module 1:** Introduction : Meaning, Scope, and functions of Financial Management. Corporate Objectives-Profit Maximization and Wealth Maximization, their social implications.

**Module 2:** Capital Budgeting Decision – Importance – Challenges – NCF estimation DCF Techniques- NPV vs IRR – Multiple IRR Problem- Modified IRR ( MIRR) – Capital Rationing.

**Module 3:** Risk Analysis in Capital Budgeting- Approaches to risk absorption- Expected Net Present Value (ENPV) - Payback method - Risk-Adjusted Discount rate - Use of Normal Distributions - Sensitivity analysis - Measurement of Project risk- Risk Analysis of Project Portfolios.

**Module 4:** Capital Structures Decision – Traditional View – MM’s theory- Factors impacting leverage decision. Cost of capital – Cost of equity – Cost of preferred capital- Cost of debt- Cost of retained earnings – WACC- Marginal cost of capital

**References:**

- Pandey, I.M. financial Management, Vikas Publishing House, New Delhi.
- Khan M.Y. and Jain P.K. Financial Management, Tata McGraw Hill, New Delhi.
- Kishore, R., Financial Management, Taxmans Publishing House, New Delhi.
- Chandra, Prasanna; Financial Management TMH, New Delhi.
- Horn, Van; Financial management and Policy, Prentice Hall of India.
- Brigham & Houston, Fundamentals of Financial Management, Thomson Learning, Bombay.
- Richard Brealey and Stewart Myers, Principles of Corporate Finance, Tata McGraw Hill, 2000.
- V K Bhalla, Financial Management and Policy: Text and Cases, Annual Publishers, 2002.



## HC04: MCA100      STRATEGIC MARKETING

### 1. Course Outcome:

- CO1      Understand the marketing strategy formulation
- CO2      Learn the steps in implementation of marketing strategies.
- CO3      Analyze different marketing strategy
- CO4      Learn about formulation and evaluation of marketing strategy

**2. Pedagogy:** Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

### 3. Course Contents:

**Module 1:** Marketing Management –Core Concepts, scope and importance of marketing management evolution of modern marketing concepts; objectives of marketing; marketing mix; Marketing Strategy Formulations – Key Drivers Of Marketing Strategies - Strategies For Consumer Marketing — Services Marketing – Competitor Analysis - Analysis of Consumer Markets – Strategic marketing planning.

**Module 2:** Marketing Mix Decisions -Product Planning And Development – Product Life Cycle – New Product Development And Management – Market Segmentation – Target m And Positioning of products – Channel Management – Advertising And Sales Promotions – Pricing Objectives, Policies And pricing strategies.

**Module 3:** Buyer Behaviour - Buyer Behavior – buying Influencing Factors – Buyer Behaviour Models – Online Buyer Behaviour - Building And Measuring Customer Satisfaction – Customer Relationships Management – study of banking and automobile industries -Customer Acquisition, Retaining, Defection.

**Module 4:** Marketing Research & Trends In Marketing-Marketing Information System – Research Process – Concepts and Applications: Product – Retail Research – Customer Driven Organizations - Ethics in marketing –Online marketing trends.

### References:

1. Marketing Management: Philip Kortler and Kevin Lane Keller, PHI 14th Edition, 2012
2. Marketing management-Text and Cases: KS Chandrasekar, Tata McGrawHill-Vijaynicole, First edition, 2010.
3. Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.
4. Marketing – An Innovative approach to learning and teaching- A south Asian perspective: Lamb, hair, Sharma, Mc Daniel, Cengage Learning — 2012

## Second Semester

### HC05: MCB030 ORGANISATIONAL BEHAVIOUR

#### 1. Course Outcome:

- CO1 Understand individual behaviour in the organization
- CO2 Acquire the knowledge about foundation of individual behaviour
- CO3 Learn and apply skills in motivation
- CO4 Evaluate individual behaviour in group and resolve the conflicts

#### 2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

#### 3. Course Contents

**Module1:** Introduction: Meaning-Definitions and scope of organizational behavior-people-Organizational structure-technology and environment-OB as a Behavioral science-Contributing Discipline to OB-Psychology-Sociology-social psychology-Anthropology-Political science-OB and Management-Comparative roles in organization-Case studies.

**Module 2:** Foundations of Individual Behaviour: Biological Characteristics-Age-Sex-Marital Status-Number of Dependents-Tenure-Ability-Intellectual Abilities- Physical Abilities-The Ability-Job fit personality-personality determinants-Personality Traits-Major Personality Attributes influencing OB-Matching personality and Jobs-Values, attitudes, and Job satisfaction: Importance of Values-Sources of Value system-Sources and types of Attitudes- learning –Theories of learning shaping values -Case Studies.

**Module 3:** Motivation: The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs theory-theory X and Theory Y-Hygiene theory-contemporary theories of motivation-ERG Theory-three needs theory-cognitive evaluation theory and others –case studies.

**Module 4:** Foundation of group behaviour: Defining and classifying groups-group process-group tasks-cohesive groups-group dynamics-leadership-nature and importance-functions-styles-communications-nature and types-effective communication-Roles of Formal and informal communication-Conflict management-The process of conflict-types of conflict-functional and dysfunctional conflict-resolution of conflict-case studies.

#### References:

Organisational Behaviour: Concept, Theory and Practice-Nirmal Singh

Organisational Behaviour - Fred Luthans

Organisation Theory and Behaviour - V S P Rao and PS Narayana

Organisational Behaviour - Niraj Kumar

Organisational Behaviour – K. Aswathappa

Management of organisational change –Harigopal

**Course Outcome:**

- CO1 Analyze the foundations and different dimensions of Entrepreneurial Development
- CO2 Acquaint the skills of an young entrepreneurs
- CO3 Analyze the techniques of project planning, implementation and execution.
- CO4 Identify the institutional support to entrepreneurs.

**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

**Module – 1:** Entrepreneurship: Need, Factors affecting Entrepreneurial Development, Entrepreneurial Motivation, Conceptual Model of Entrepreneurship, Entrepreneur Vs Intrapreneur, and Classification of Entrepreneurs. Micro, Small and Medium Enterprises (MSMEs): Meaning and Definitions of MSMEs, Features, Scope, Objectives, Problems and Government Schemes; and MSMEs Act, 2006.

**Module – 2:** Entrepreneurial Development Programs and Small Business: Role of Government in Organizing such Programs, Women and Rural Entrepreneurs. Small Business: Concept and Definition, Role of Small Business in Modern Indian Economy, Steps for starting a Small Industry, Registration as SSI, Role of SIDBI, Advantages and Problems of SSIs, Institutional Support Mechanism in India, EDI, Incubation Centers, Incentives and Facilities, and Government Policies for SSIs.

**Module – 3:** Project: Definition, Characteristics, Types, Steps in identification of Projects, Project Life Cycle. Project Management – Meaning and Importance, Role of Project Manager. Project Appraisal - Technical Appraisal, Environment Appraisal, Market Appraisal and Managerial Appraisal. Project Identification - Environment for Business Opportunities, Idea Generation, Short Listing and Selection of Product/Service, Stages in Venture Appraisal.

**Module – 4:** Project Planning: Identifying Strategic Project Variables; Project Financing: Project Cost Estimation and Working Capital Requirement, Sources of Fund, Preparation of Projected Income Statement, etc; Implementation of Projects - Graphic representation of Project Activities, Project Scheduling, MIS in Project, Problems of Project Implementation.

**Reference**

1. Singh Narendra, Project Management and Control, Himalaya Publishing House.
2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, MacMillan India.
4. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
5. A. N Desai, Entrepreneurship Management, Ashish Publishing House.
6. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
7. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
8. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
9. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon. Kuvempu University, Master of Commerce (Regular), 2017-18 51
10. C. M. Bamback and J. R. Manscusu, Entrepreneurship and Venture Management, Prentice Hall of India.
11. Yound, Trevour L, Planning and Implementing Project, Sterling Publishing Ltd.
12. C. A Dailey, Entrepreneurship Management, McGraw Hill.

**1. Course Description:**

Capital markets in recent times are flooded with new and innovative instruments enhancing vibrancy and volume of capital markets. Every advanced programme in commerce should consist of a course in analysis and evaluation of various instruments traded in capital markets today.

**2. Course Outcome:**

- CO1 Understand the role of capital markets
- CO2 Critically evaluate the various capital market instruments like Stock, bonds etc
- CO3 Identify the dynamics of global capital markets
- CO4 Understand the concept and use of Derivatives in risk management.

**3. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

**4. Course Contents:**

**Module 1:** Origin, Nature and Role of Capital Markets -Globalization of Capital markets- Capital Markets in India - Stock exchanges.

**Module 2:** Stocks, Bonds, Debentures – Types of Debentures, Private Placement, Guidelines for IPO – ADRs - GDRs – ETFs –Units of Mutual funds

**Module 3:** Derivatives- Basic features – Role of Derivatives markets - Forwards and Futures - Commodity Futures – stock Futures and Index futures.

**Module 4:** Options - Stock options and Index options-Swaps – Currency Swaps and Interest Rate Swaps.

**References:**

Financial institutions and markets- by Bhole (TMH).

Financial markets- by M. Y.Khan (Vivek).

Financial Derivatives – Dr.G.Kotreshwar

## Third Semester

**HC08: MCC010**

### **INTERNATIONAL BUSINESS**

#### **1. Course Outcome:**

- CO1 Understand the scope of international business along with drivers of globalization
- CO2 Analyze different aspects of International Business environment and the issues associated with them.
- CO2 Identify policy and practice skills related to international business
- CO3 Identify the various modes of entry in international business.
- CO4 Learn the functioning of WTO, MNC's etc.

#### **2. Pedagogy:**

The course would be taught under LTP method. The lecture sessions are designed to be interactive with the student expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designated group handling a prescribed module for presentation and interaction, in a three-way interactive process. It basically involves preparing field reports and presenting them for plenary discussions.

#### **3. Course Contents:**

**Module 1:** Introduction: International Marketing-Trends in International Trade-Reasons for Going International-Global Sourcing and Production Sharing-International Orientations-Internationalization Stages and Orientations-Growing Economic Power of Developing Countries-International Business Decision-Case Studies.

**Module 2:** International Business Environment: Trading Environment-Commodity Agreements-Cartels-State Trading-Trading Blocks and Growing Intra-Regional Trade-Other Regional Groupings-SAARC-GATT/WTO and Trade Liberalization-The Uruguay Round-Evaluation-UNCTAD and WTO negotiation

**Module 3:** Multinational Corporations: Definition-Organizational Structures-Dominance of MNC's-Recent Trends-Code of Conduct-Multinationals in India-Case Studies.

**Module 4:** India in the Global Setting: India an Emerging Market-India in the Global Trade-Liberalization and Integration with Global Economy-Obstacles in Globalization-Factors Favoring Globalization-Globalization Strategies. Trade Policy and Regulation in India: Trade Strategies-Trade Strategy of India-Export-Import Policy-Regulation and Promotion of Foreign Trade in India-Case studies.

#### **References:**

- Chadha.G.K : WTO and Indian Economy
- G.S.Batra & R.C.Dangwal : International Business : New Trends
- Jean Pierre & H.David Hennessay : Global Marketing Strategies
- Justine Palu : International Business
- Francis Cheruniulam : International Business

**1. Course Outcome:**

- CO1 Evaluate various research decisions
- CO2 Learn the methods of data collection
- CO3 Analysis and interpretation of data
- CO4 Equip the skills of report writing

**2. Pedagogy:**

The lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. This session focuses on student involved and student driven content study. Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course content.

**3. Course Content:**

**Module 1: Introduction:** Objectives and Role of Business Research–Distinct Features of Business Research-Theoretical Setting for Business Research–Ethical Issues in Business Research.

**Module 2: Research Process:** Developing a Research Proposal–Exploratory Research and Qualitative Analysis–Sources of Data- Methods of data collection–Techniques of Communicating with Respondents.

**Module 3: Managing Research Assignment:** Questionnaire Design-Sampling and Fieldwork Techniques-Measurement and Scaling Concepts-Attitude Measurement.

**Module 4: Analysis and Presentation:** Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis-Methods of Business Research Report Writing–Language-Referencing-Bibliography.

**References:**

Business Research Methods, William G. Zikmund, The Dryden Press

Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications

Methodology in Social Research, Partha Nath Mukherjee, Sage Publications

## HC10:MCC040 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

### 1. Course Outcome:

CO1	Knowledge about practical aspects of investment analysis
CO2	Understand the functions of SEBI
CO3	Analyze the various investment alternatives
CO4	Learn the skills to construct investment portfolio

### 2. Pedagogy:

In the LTP framework the Lecture sessions focus on building conceptual clarity and providing basic information on the nature and role of nonprofit sector. The reinforcement through Tutorial sessions focus on group exercises related to Indian nonprofit sector. Practical exercises involve field reports by students, both at individual and group levels.

### 3. Course Contents:

**Module 1:** Investment Setting - Securities – Sources of investment information – Security market indications – Security Contract regulation Act. Investor Protection. Over view of capital market, Institutional structure in capital market, Reforms and state of capital market, New issue market and problems, Securities and Exchange Board of India (SEBI), Debt Market.

**Module 2:** Fundamental Analysis - Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis – Industry classification. Economy and Industry Analysis. Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

**Module 3:** Technical Analysis - Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators. Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – ROC Momentum – MACD – RSI – Stoastics.

**Module 4:** Portfolio Theory – Portfolio Construction – Diagnostics Management – Performance Evaluation – Portfolio revision- Mutual Funds.

### References:

1. Donald E.Fischer & Ronald J.Jordan, 'Security Analysis & Portfolio Management', Prentice Hall of India Private Ltd., New Delhi 2000.
2. V.A.Avadhani – 'Securities Analysis and Portfolio Management', Himalaya Publishing House, 1997.
3. V.K.Bhalla, 'Investment Management', S.Chand & Company Ltd., Seventh Edition, 2000.
4. Punithavathy Pandian, 'Security Analysis & Portfolio Management' – Vikas Publishing House Pvt., Ltd., 2001.

**1. Course Description:** This course is designed to provide a deeper understanding of international accounting issues related to global financial reporting. It focuses on major diversities and challenges of financial reporting in the global arena, harmonization and international financial reporting standards. It also covers accounting for foreign currency transactions and major translation methods. It focuses on main issues in international financial statement analysis.

**2. Course Outcome:**

- CO1 Understand international accounting issues related to global financial reporting.
- CO2 Examine, analyze and assess theoretical and practical aspects of accounting harmonization.
- CO3 Identify major diversities and challenges of financial reporting in the global arena and IFRS.
- CO3 Learn the techniques of international financial statement analysis

**3. Pedagogy:** Method of instruction consists of lectures, analysis of international financial statements, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of multi-national organizations will be integral part of instruction.

**4. Course Contents:**

**Module 1: International Financial Reporting:** Definition and scope of international accounting. Main causes of diversity in international financial reporting. Harmonization vs. standardization. Rationale for and obstacles to harmonization. Role of regional and international organizations engaged in accounting harmonization – EU, ASEAN, IASB, IFAC, IOSCO, OECD, U.N., etc. Case studies on current evidence on accounting harmonization at regional level and global level.

**Module 2: International Financial Reporting Standards (IFRS):** The structure of IFRS. Process of IFRS Standard Setting. Constraints. Conceptual Framework for Financial Reporting under IFRS. Hierarchy of Standards. IFRS adoption or convergence. Case studies on compliance with IFRS by Indian Companies and MNCs.

**Module 3: Accounting for Foreign Exchange Rate Fluctuations:** An overview of foreign currency markets and exchange rates. Foreign exchange exposures. Accounting for spot and forward foreign currency transactions. Foreign currency translation methods- current rate method, current/non-current method, monetary/non-monetary method and temporal method. IFRS on foreign currency exchange accounting. Case studies on the annual reports of companies.

**Module 4: International Financial Statement Analysis:** Main issues in international financial statement analysis –understandability, availability, reliability, comparability and timeliness of financial information. Language, terminology and format. Techniques of financial statement analysis-horizontal, vertical, trend and ratio analysis. Analysis of income statement, balance sheet and cash flow statements of multinational corporations.

**References:**

- International Accounting by Shirin Rathore, Prentice-Hall of India, New Delhi
- Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
- International Accounting: A User Perspective by Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
- International Accounting by A.K.Das Mohapatra, Prentice-Hall of India, New Delhi



The Analysis and use of Financial Statements by Gerlad I.White, Ashwinipaul C.Sondhi and Dov Fried, John Wiley, New York.

The Economic Times, The Business Line and Financial Express daily papers.

Research Journals on International Accounting.

Internet Sources; [www.iasb.org](http://www.iasb.org). [www.worldbank.org](http://www.worldbank.org). [www.unctad.org](http://www.unctad.org). etc.,.

## **HC12: MCD020 CURRENT TRENDS IN BUSINESS AND COMMERCE**

### **Course Outcome:**

- CO1 Understand changing business and financial environment
- CO2 Equip the skills required for competitive examinations and JRF, NET and SLET
- CO3 Develop analyzing and decision making skills on current topics of business
- CO4 Identify the reforms in areas of banking, insurance, capital markets and taxation.

**Pedagogy:** LTP Model of facilitating learning process, working out MCQ's and group discussions.

### **Course contents:**

1. All the compulsory subjects of M.Com programme.
2. The study of trends in the area of business and commerce – Trading, manufacturing, Finance, Capital Market, Foreign Trade, Foreign Exchange, Industrial relations, International Business and Collaborations, Taxation, Internal Marketing Scenario.
3. Trends in Inflation, Economics Development, Employment, Industry and Agriculture, World Economics and Trade Problems; Social, Economics and Political event in the Country and the world.

### **Reference:**

1. Reserve bank of Indian Bulletin
2. Yojana
3. The Economic Times Daily
4. Business Line Daily
5. Business Standards
6. Business India

## SOFT CORE SUBJECTS

### First Semester

#### SC01: MCA210 BUSINESS POLICY AND ENVIRONMENT

##### 1. Course Outcome:

- CO1 Insight on policy formation
- CO2 Understand the environmental factors that influence business
- CO3 Knowledge and significance of corporate social responsibility
- CO4 Identify the Principles of Business ethics

##### 2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

##### 3. Course Contents:

**Module 1:** Introduction: Business Policy: Importance of business policy-essentials of business policy-classification of business policy- Vision, Mission, Objectives –Types of Policies: Production policy-personnel policy- Financial policy-Marketing Policy-case studies.

**Module 2:** Business in a Social System, Business and Economic system –Business Objectives-External Business Environment.

**Module 3:** Business Environment: Internal Environment of Business-External Environment-Economic-Political-Socio-Cultural-Technological Environment –case studies

**Module 4:** Business Ethics: Principles of Business Ethics; Doctrine of trusteeship; unethical practices; good ethics and good business. Social responsibility of business; Doctrine of social responsibility: Rationale of social responsibility; control of monopoly and restrictive and unfair trade practices.

##### References:

A concept of corporate planning-, Russel Ackoff, Newyork wiley

Business policy and strategic management- Tokyo, McGraw hill

Strategic Management-Text and Cases- V.S.P. Rao and V. Harikrishna

Strategic Management-Azar Kazmi

Strategic Management-Francis Cherunillam

Strategic Management-Subba Rao.

**1. Course Description:**

The course comprises of probability theories, sampling techniques, time series analysis and multivariate analysis.

**2. Course Outcome:**

- CO1 Knowledge about application of probability theory and sampling in different areas of commerce
- CO2 Analyze the various methods of theoretical probability distribution
- CO3 Application of different tools in taking business decisions
- CO4 Learn the advanced application oriented tests – F Distribution and Anova

**3. Pedagogy:**

Class room teaching of basic statistical models shall be followed by solving problems involving business applications. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

**4. Course Contents:**

**Module 1: Probability:** Meaning, terminology, types and rules. Random variables and use of expected value in decision making. Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

**Module 2: Sampling:** Meaning of sample and population. Probability and non-probability methods of sampling. Use of random digits to choose random samples. Sampling from normal and non-normal populations. The Central limit theorem. Use of sampling in business decisions

**Module 3: Time Series Analysis :** Variations in time series. Cyclical, seasonal and irregular variations. Trend analysis. Application of time series analysis in forecasting.

**Module 4: Multivariate Analysis:** Multiple regression and correlation analysis. Analysis of Variance. Application of multivariate analysis in business decisions. Using Statistical Package for Social Sciences (SPSS) to solve problems.

**References:**

- Wonnacott and Wonnacott: “Statistics for Business and Economics” Wiley Publications
- Wonnacott and Wonnacott: “Econometrics” Wiley Publications
- Sanchetti and Kapoor: “Statistics”
- Morris Hamber: “Statistical Analysis for Decision Making”
- Richard Livin and David Robin: “Statistics for Management”

**1. Course Description:** The course essentially covers all aspects of disaster management.

**2. Course Outcome:**

CO1: Understand the concept of disaster management

CO2: Learn the management of natural and man-made disaster.

CO3: Knowledge of National policies on Disaster Management.

**3. Pedagogy:** Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentations, writing assignments and tests.

**4. Course content:**

**Module 1:** Basics of Disaster: Definition of hazard and disaster; typology of disaster; natural and human; made disasters. Geological disaster; earth quakes and seismology, volcanic eruptions, tsunami and landslides. Hydrological disasters- floods, droughts and famines, cyclones and hurricanes.

**Module 2:** Human made disaster: Human instigated disaster; communal forces and violence, caste conflicts, ethnic conflicts, refugees. Industrial and technological accidents, system failure, explosion and chemical leakers/spillage, biological weapons.

**Module 3:** National policy on disaster management, contingency action plans, financial assistance, from center to states under calamity relief fund. Crisis management groups; their formations and functions

**Module 4:** Management of disaster: Risk assessment and disaster response, quantification techniques, NGO management, SWOT Analysis based on design and formulation strategies, insurance and risk management, role of financial institutions in mitigation effort.

**References:**

Encyclopedia of disaster management By Goel, S. L. Deep & Deep, Publication Pvt, Ltd.

Disaster management by G. K. Ghosh, A. P.H Publishing corporation.

Disaster management by R. B. Singh, Rawat Publications

Disaster management : Through the new millennium by Ayaz Ahmed, Anmol Publications.

Emergency medical services and disaster management: A Holistic approach by P.K.Dave, Gaytee Brothers medical Publishers( P) ltd.

Disaster management by D. Narayan, A.P.H. Publishing Corporations.

Model Encyclopedia of Disaster and Hazard management by B.C. Bose, Rajath Publications.

Disaster management by Nikuj kumar, Alpha Publications.

Disaster management: recent approaches by Aravind Kumar. Anmol Publications.

## Second Semester

### SC05: MCB240 HUMAN RESOURCE MANAGEMENT

#### 1. Course Outcome:

- CO1 Knowledge about human resources, their significance and management in organizations
- CO2 Analyze human resource planning
- CO3 Learn the steps in HRD
- CO4 Understand reward system and appraisal of individual

#### 2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

#### 3. Course Contents:

**Module 1:** Environmental context: New economic policy and changing business-technological –socio-economic and political and legal environment, structural reforms and their implications for HRM in India-Response of the management-worker and unions to structural reforms and their implications for HRM in India-Response of the management –Worker and unions to structural adjustment. Concepts of human resource management-Meaning-Objectives-Scope and functions-Perspective of HRM: linking corporate strategies and policies with HRM Organization of HRM department.

**Module 2:** Human Resources planning and Procurement; Job analysis and evaluation-job description-job specification -job rotation and job enrichment. Human resource planning- importance-objectives and problems. Recruitment-meaning-recruitment policy, sources –factors affecting selection decision-selection procedure. Human resource information system.

**Module 3:** Human resource development: Meaning-concepts of HRD-objectives of training-organization of training programmers-methods-advantages and limitations of training. Evaluation of training program HRD for total quality management. Transfer policy Promotion policy-Demotion and Discipline-consequences of indiscipline –disciplinary procedure.

**Module 4:** Compensation/Rewards system: Significance of reward system in business organisation. Compensation system in practice-systems of promoting -factors determining employee compensation and rewards-dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- counseling.-career planning and management.

#### References:

1. Human Resource Management: Strategies and Action -Armstrong
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - Edwin Phillip
5. Human Resources Management—L.M. Prasad

## SC06:MCB270      MANAGEMENT OF FINANCIAL SERVICES

### 1. Course Description:

This course is all about Financial Services industry analysis, trends, globalization and government policy. It also includes an analysis of future of Financial Services, particularly in respect of investment banking, micro-finance/insurance and angel investing.

### 2. Course Outcome:

- CO1            Understand and appreciate the role of financial services industry
- CO2            Grasp the trends in financial services industry particularly the impact of globalization of Financial Services
- CO3            Analyze the factoring services and securitization system.
- CO4            Gain insight into the future of Financial Services industry

### 3. Pedagogy:

Students must work out assigned individual topics, present seminars and participate in case studies or group discussions.

### 4. Course Contents:

**Module 1:** Concept and Scope of Financial Services – Marketing of Financial Services Problems and Prospects of Financial Services Industry in India.

**Module 2:** Globalization of Financial Services – GATS – Functions and the Role of GATS Evaluation of Government’s policy towards globalization.

**Module 3:** An Overview of Trends in Financial Services in India – Lease Financing; Types, History and Development of Lease Financing, Structure of Leasing Industries, Factoring and International Factoring, Securitization- meaning, features, process, IPO Management – Venture Capital; Features, Methods of Venture Financing, Initiatives – Credit Rating; functions –Credit Rating Agencies. Portfolio Management Services.

**Module 4:** Future of Financial Services Industry – Micro Finance/Insurance – Angel investing – Investment Banking.

### References:

1. Financial Markets and Institutions – Bhole L. M. (Tata McGraw Hill)
2. Indian Financial System – Theory and Practice – Khan M.V (Vikas Publishing)
3. Financial Management and Control – Chakraborty S.K (Mc Milan)
4. New Issues Markets - Khan M.Y (Allied Publishers)
5. Emerging Scenario of Financial Services – Gordon & Natarajan (Himalaya Publishing House)
6. Financial Services in India - M.A. Kohok (Himalaya Publishing House)
7. Management of Financial Services – Avadhani (Himalaya Publishing House)

1. **Course description:** The course deals with study of technology adaption in banking, besides providing scope of practical side of banking

2. **Course Outcome:**

- CO1 Understand the recent developments in banking technology
- CO2 Assess the impact of technology on banks
- CO3 Identify the available payment channels and their delivery system.
- CO4 Verify the global developments in banking technology.

3. **Pedagogy:** LTP model, field survey, summary and group discussions.

4. **Course Contents:**

**Module 1:** Branch Operation and Core Banking - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation . – Case study: Analysis of Recent Core Banking Software.

**Module 2:** Delivery Channels - Overview of delivery channels – E – Lounge establishment - Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing

**Module 3:** Interbank Payment System - Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques

**Module 4:** Global developments in banking technology - Information technology in finance and service delivery. Impact of technology on banks – protecting the confidentiality information system audit. Audit measures in computerized environment information system security and disaster management.

**References:**

1. Financial Services Information Systems - Jessica Keyes Auerbach publication; 2nd edition (March 24, 2000)(Text Book)
2. Kaptan S S & Choubey N S., “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi, 2003
3. Vasudeva, “E – Banking”, Common Wealth Publishers, New Delhi, 2005
4. Turban Rainer Potter, Information Technology, John Wiely & Sons Inc
5. Banking Technology - Indian Institute of Bankers Publication

## Fourth Semester

SC 09:MCD260

### ADVANCED COST ACCOUNTING

1. **Course Description:** This course is intended to expose students on advanced aspects of cost accounting
2. **Course Outcome:**
  - CO1 Awareness about advanced cost accounting practices
  - CO2 Understand the technique of product life cycle costing
  - CO3 Identify the dynamics of value chain analysis
  - CO4 Understand the concept of productivity measurement
3. **Pedagogy:** Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentations, writing assignments and tests.

#### 4. Course content:

**Module 1:** Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts – Book - keeping, Cost Ledgers, interlocking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, Needs, Methods.

**Module 2 :** Product Life Cycle Costing: Introduction, Product Life cycle, Phases and Characteristics of Product Life Cycle, Stages of Product Life Cycle, Product Life Cycle Costing Features and benefits of Product Life Cycle Costing.

**Module 3 :** Value Chain Analysis Introduction - Definition – Role of Management Accountant – Value Chain Analysis – approach for assessing competitive advantages – value chain analysis v/s conventional management accounting.

**Module 4 :** Productivity & Concept and Measurement i) Productivity Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity V/s Efficiency. Capacity - Theoretical, Practical and idle capacity, Capacity utilization and effect of same on cost. ii) Concept and Measurement Measures to improve productivity - Technical, Financial, Operational Measures. Restructuring of activities - Business Process Re-engineering elementary knowledge. Human aspect of productivity.

#### References:

Cost accounting – S P Jain and Narang  
Cost accounting – NK Prasad



**1. Course Outcome:**

CO1: Explore career opportunities available in rapid expanding industry

CO2: Understand fundamentals of supply chain management concepts

CO3: Evaluate and manage an effective supply chain

CO4: Understand the foundational role of logistics management.

**2. Pedagogy:**

Method of instruction consists of lectures, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of supply chain strategies of national and multi-national organisations will be integral part of instruction.

**3. Course Contents:**

**Module 1 Introduction to Sales Management:** Sales Management: Its Nature, Rewards, and Responsibilities, Social, Ethical, and Legal Responsibilities of Sales Personnel. Building Relationships through Strategic Planning, The Market-Driven Sales Organization, Forecasting Market Demand and Sales Budgets Design and Size of Sales Territories, Sales Objectives and Quotas, staffing the Sales Team - Planning for and Recruiting Successful Salespeople, Selection, Placement, and Socialization of Successful Salespeople, Training the Sales Team - The Management of Sales Training and Development, Contents of the Sales Training Program: Sales Knowledge and the Selling Process, Directing The Sales Team - Motivating Salespeople toward High Performance, Compensation for High Performance, Leading the Sales Team

**Module 2 Marketing Logistics :** Logistics and its importance, Functions of Logistics management - Procurement /Purchasing, Inward Transport, Receiving, Warehousing, Stock Control, Order Picking, Materials Handling, Outward Transport, Physical Distribution Management, Recycling, Returns, and Waste Disposal, Importance of Communication in Logistics, Technology in Logistics- Electronic Data interchange (EDI), Artificial Intelligence, Expert Systems, Communication Technology, Bar Coding and Scanning, Streamlining the Logistics Process, Strategic Issues in Logistics Management

**Module 3 Marketing Channels:** Evolution of Marketing Channels- The Production Era, The Sales Era, The Marketing Era, Relationship Marketing Era, Channel member and their roles, Roles of Channel Members, Channel Functions, Designing marketing channels - Channel Structure, Channel Intensity, Types of Channel Intermediaries at Each Level, Channel Flows and Cost.Importance of Channel Integration, Vertical Marketing Systems, Types of vertical marketing systems - Corporate VMS, Administered VMS, Contractual VMS, Horizontal Marketing Systems, Hybrid channel system, Designing and Managing Hybrid Channel Systems

**Module 4 Channel Management:** Recruiting Channel, Members - Recruiting as a Continuous Process, Recruiting Manufacturers, Screening, Criteria for Selecting Channel Members - Sales Factors, Product Factors, Experience Factors, Administrative Factors, Risk Factors, Motivating Channel Members, Distributor Advisory Councils, Modifying Channel Arrangements - PLC Changes, Customer-Driven

Refinement of Existing Channels, Growth of Multi-Channel Marketing Systems, Managing Channel Relationships - Cooperation and coordination, Conflict, Power

**References:**

Sales And Distribution Management, Tapan Panda And Sunil Sahadev, Oxford Publications

Sales Management, Still And Cundiff, PHI

S.L. Gupta, Sales & Distribution Management, Excel Books

Marketing Channels, Coughian, Anderson, PHI

Sales And Distribution Management; Krishna Havaldar And Cavale; Tata Mcgraw-Hill

Sales Management, Dasgupta, PHI

**ELECTIVE GROUPS**

**GROUP C: BUSINESS TAXATION**

**Paper-1**

**SC11: MCC230 INDIRECT TAX LAW AND PRACTICE**

**Goods and Services Tax and Customs Duty**

1. **Course Description:** This paper is to educate the taxation students about Indian Tax System, its background, and its operation in the global competitive market. The importance and administration of the indirect taxes in the Indian market oriented economy and its role in achieving the objectives of modern welfare government. To understand the relevance of GST in the present Indian Tax Scenario.

**2. Course Outcome:**

- CO1 Understand the significance and contribution of indirect taxes (GST) in the Indian and global economy.
- CO2 Comprehend the principles of taxation and incidence process of indirect taxes in market orientated economy.
- CO3 Understand the implications of indirect taxes on the taxable capacity of consumers, dealers and society at large.
- CO4 Become tax consultants for tax planning, tax management, payment of tax and filling of tax returns
- CO5 Understand the impact of GST on Domestic, National and International Trade.

**3. Pedagogy:**

- 1) Lecture:
- 2) Tutorial and bridge class\*(Non tax students)
- 3) Live leading cases pending and deciding in the high court and supreme courts.

- 4) Practical work: Tax planning, Tax management, filing of various tax returns and working as consultants and tax adviser for small companies nearby dealers and companies relating to GST and Customs
- 5) Compulsory Activities– Compute minimum **FIVE** firms GST returns and file online and submit the copy of the same to the Department.

## **2. Course Contents:**

**Module 1:** Constitutional Provision for Indian tax system, structure of Indian tax system. Public finance, public expenditure and public revenue. Principle and objectives of taxations in the modern welfare governments. Indian tax structure, different types of taxes- taxes under indirect tax family in India, methods of taxations, tax reforms and recent tax reforms committees and its recommendations and fiscal discipline.

**Module 2:** GST-Genesis, History, Constitutional Background of GST, GST Bills, GST- Central and State Financial relations, Finance commissions, Salient features of GST, Tax Reforms and GST in India, Tax compliance, GST administrative structure both central and state level, Advantages of GST- Economy, Governments, dealers and consumers, E-Commerce and GST GST-Issues, challenges and problems.- **Legal case study.**

**Module-3:** Taxes under GST- levy and incidence of GST, Value of Tax event, Rates and Schedules, CGST, SGST, IGST, Criteria for GST, GST on Exports, Imports and SEZ supplies input credit, Payment of Taxes, Returns Filling, Assessment and Audit of Accounts, under GST, GST refund, Appeals and Revision, Prosecution and Appellate Tribunals. -**Case studies.**

**Module: 4:** Customs Duty: Customs Act, 1962 and Rules, regulations Circulars and Notifications; Customs Tariff Acts, and the related Rules. Principles governing levy of customs duty, types of duties at global scenario. Basic principles of classification of goods and valuation of goods, special provisions regarding baggage, goods imported or exported by post, and stores. Duty drawback schemes, GATT and WTO objectives principles in customs duty.- **Case studies.**

### **References:**

- 1) Indirect Taxes- Law and Practice: V.S.Datey
- 2) Karnataka GST Manuals
- 3) GST Ready Reckoner
- 4) Bare Acts of Customs, Customs Tariff Acts, GST
- 5) Public Fiancé- Mahaveer Thagy
- 6) Public Finance Prof.H.Doltan
- 7) GST Bill/Act 2016
- 8) CST Law and Practice-SS Gupta
- 9) Basic of GST-Nitya Tax association Taxman
- 10) GST Manual- Taxman publication
- 11) Indian GST for Beginneers –Jayaram Hiregange and Deepak Rao
- 12) CA Practical Manuals
- 13) [www.gstindia.com](http://www.gstindia.com)

## **Paper-2: SC12: MCD230 CORPORATE TAX LAW AND PLANNING**

**1. Course Description:** This course is focus on different heads of income, taxable in the hands of companies, computation of gross total income, deduction, exemptions, set off and carry forward of loss. Tax planning relating to various managerial decisions for reducing the tax burden, allocation of investments, and maximize the company wealth. As a tax consultant of the corporate tax laws of the company to give advice to the drawing officers regarding TDS, advance payment of tax and remittances of tax, for his employees.

### **2. Course Outcome:**

- CO1 Understand the incidence of tax on residential status of the companies
- CO2 Understand the different types of companies under corporate income tax act.
- CO3 Know the different sources of income for corporate assesses.
- CO4 Become a manger of a company/tax consultant and reduce the tax burden and maximize the company's wealth
- CO5 Understand the impudence of tax planning with various managerial decisions

### **2. Pedagogy:**

1. The course content is covered class room lecture, remedial class for non tax students, student's seminar, case discussion, and work out the problem on the company problems as student, as consultant and as a tax authority and also visiting company and tax office for practical exposure.
2. Compulsory Activities - Each candidate must compute the returns and file online-atleast two corporate assesses.

### **4. Course Content:**

**Module 1: Definition of company**-Indian company, Domestic Company, Foreign Company, Widely Held Company, Closely held company, Residential Status of a company and incidence of Tax.

**Module 2: Computation of Taxable income of companies**- Computation of table income under different heads of income-House property, Profit and gain from business or profession, Capital gain and income other sources, carry forward and set off of losses in case of companies. Deduction from Gross Total income. Minimum Alternative Tax.

**Module 3: Tax Planning**- Tax avoidance and tax evasion. Tax planning with corporate dividend, Dividend policy- bonus shares. Tax planning with reference to specific managerial decisions- Make or Buy, Own or Lease, Purchase by installment or by Hire, Repair, Replace, Renewal or Renovation, shout down or continue.

**Module 4: Procedure for assessment**- Deduction of Tax at Source, Advance payment of Tax, Tax returns, refunds appeals and revision. Each student must compute the returns and file online-atleast two corporate assesses.

### **References:**

- Direct Taxes-Dr.H.C. Mehrotra and Dr.S.P.Goyal Sahitya Bhavn New Delhi.
- Direct Taxes law and practice-Bhagavathi Prasad, Vishva Prakashana, New Delhi.
- Direct Taxes Aggarval P.K "Tax Planning for Companies" Hind Law Publishers, New Delhi.

Corporate Tax Planning and Management, Lakhota, Vision Publishers.

Taxman's Direct Tax Laws and Practice, Dr.Vinod K Singhania and Kapil Singania Taxman's Publications(p)Ltd., New Delhi.

## **GROUP D: COST MANAGEMENT**

### **Paper-1 SC17: COST ACCOUNTING FOR DECISION MAKING**

#### **1. Course Description:**

This course provides the coverage of concept of cost behavior analysis, break even analysis, multi product break even analysis, graphs, marginal costing and managerial decisions and direct costing.

#### **2. Course Objectives:**

The course in marginal costing and decision making is aimed at equipping the students with the knowledge and skill relating to marginal costing as a tool for evaluating a wide range of managerial decisions involving make-or-buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc.,

#### **3. Pedagogy:**

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial and cost data of selected firms will be integral part of instruction.

#### **4. Course Contents:**

**Module 1:** Introduction: Meaning- terminology- Scope & Concepts- Cost Behavior Analysis- Break Even Analysis- Approaches of Break Even Analysis in relation to cost & revenue. Factors- Multiproduct Break Even Analysis- Assumptions Underlying Break Even Analysis- Limitations of Break Even Analysis- Case Studies.

**Module 2:** Contribution Concepts & Sort term Profitability Analysis: Profitability Analysis Under Constrained Conditions- Profit- Volume Ratio & its Uses- Profit Volume Graphs – Case Studies.

**Module 3:** Marginal Costing & Managerial Decisions: Profit Planning- Pricing Decision – Production Decision – Make and Buy Decision Joint & By-product Decision – Distribution Cost Analysis- Case Studies.

**Module 4:** Standard Costing: Objectives-Principles-Determination of Standards for Material-Labor- Direct Expenses & Overhead Costs-Variable and Fixed Costs-Case Studies.Variance Analyses: Material, Labor, and Overhead Variances-sales & Profit Variances-Disposition of Variances-Assessing the Significance of Standard Cost Variance-Standard Cost Accounting-Case Studies.

#### **References:**

1. Management Accountancy: J. Batty : ELBS

2. Cost Accounting- A Managerial Emphasis: C.T.Horngel :
3. Cost Analysis for Management Decisions: M.R.S. Murthy : Tata Mc Graw Hill
4. A Dictionary of Managerial Finance, G. Kotreshwar, Chandana Publications(2014), Mysore

## **GROUP D: COST MANAGEMENT**

### **Paper-2**

#### **SC18: COST MANAGEMENT**

#### **1. Course Description:**

This course provides the coverage of a broader framework of various tools and strategies used for cost management and control.

#### **2.Course Objectives:**

The course is aimed at helping the students to:

- (i). Understand the scope and need for cost control and management.
- (ii) . Familiarize themselves with the basic cost control and management tools.,
- (iii). Understand the importance of statistical tools and operation research in cost control and management.

#### **3. Pedagogy:**

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests.

#### **4.Course Contents:**

**Module 1:** Cost Management-Nature; Cost Management System; Cost Management ; Components of CM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

**Module 2:** Pricing Strategies- Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

**Module 3:** Designing Costing Systems for Job and Process Oriented manufacturing environments – Cost Estimation and Regression Analysis – and cost volume profit Analysis.

**Module 4:** Application of Operation Research and Statistical Tools in cost management: Linear Programming, Network Analysis, Assignment, Transportation and Time Series Analysis- Time series analysis including moving totals and averages.

#### **References:**

1. Cost Management : A strategic Emphasis, Blocher,Chen,Lin Mc Graw Hill
2. Welsh, Glenn A. : Profit, Planning and Control(prentice Hall)
3. Standard Costing : J. Batty
4. Cost Analysis for Management Decisions: M.R.S. Murthy , Tata Mc Graw Hill
5. Managerial Accounting : Calvin Engler, Irwin Publication
6. Cost Accounting A Managerial Emphasis: Charles T Horngren, Srikant, PHI.
7. Advanced Management Accounting: Robert S Kaplan Anthony A. Alkinson Prentice Hall of India, New Delhi
8. Management & Cost Accounting : Cohn Drury International Thomson Business Press

9. Principles & Practices of Cost Accounting : Ashish K. Bhattacharya A. H. Wheeler publisher  
10. Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.  
11. Cost Management strategy for business decision: Ronald Hilton and Michal Maher, 3rd Editions, Macgraw Hill.

## **Open Elective**

### **RETAIL BANKING**

**OE01: 540**

#### **1. Course Description:**

This course is designed to provide a basic understanding of Personal Banking. It focuses on functions of banks, banker and customer relationship, Opening of bank accounts and their operations, bank deposits and loans and banking technology.

#### **3. Course Outcome:**

CO1: Knowledge of various functions associated with banking principles and practices/procedures.

CO2: Know the services provided by banks to individual customer

CO3: Analyze the dynamic retail banking scenario.

CO4: Understand the different models and strategies adopted by the banks.

CO5: Identify the holistic picture of the retail banking in India.

#### **3. Pedagogy:**

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction with customers of banks, managers and employees of banks.

#### **4. Course Contents:**

**Module 1: Functions of Banks:** Introduction, Types of Banks, Payment Bankers-Recent Developments. Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and Grameena Banks.

**Module 2: Banker and Customer Relationship:** Different Customers-Special type of Customers, Know your Customer [KYC] guidelines- Opening of different bank accounts and procedures for their operations.

**Module 3: Bank Deposits and Loans:** Pledge, Hypothecation, Mortgage-Utility. Different Deposit and Loan Products of Banks, Rate of Interest- Fixed and Floating, Documentation Procedures.

**Module 4: Banking Technology:** Net Banking-Procedure-Safety, Digital Banking-Pro's and Con's. Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs.

#### **References:**

Machiraju, H.R., Indian Financial System, Vikas, New Delhi.

Verma, J.C. Merchant Banking, TMH, New Delhi.

Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.

Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.

**1. Course Description:** This course is designed to provide a deeper understanding of Personal Financial Management. It focuses on basics of personal financial management, personal savings and investment plans, computation of return and risk factor of personal savings and investments, retirement savings plans.

**2. Course Outcome:**

CO1: Understand personal financial management process.

CO2: Plan personal budget effectively.

CO3: Recognize the significance of financial planning in the changing personal and financial environment.

CO4: Assess the merits of various investment alternatives of personal financial planning.

**3. Pedagogy:** Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction individual investors with different profiles by age, income, sex, occupation, and region.

**4. Course Contents:**

**Module 1: Basics of Personal Financial Management:** Basics of Personal Financial Management: Budget, The Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning. Case studies on personal financial planning of individuals.

**Module 2: Personal Savings & Investment:** Investment Criteria- liquidity, safety and profitability. Savings instruments of Post Office and Banks. Chit Funds. Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Fund. Investment in Physical Assets – Real Estate, Gold and Silver, Gold certificates. Risk and Return associated with these investments. Case studies on risk and return perception of retail investors on various investments.

**Module 3: Computation of Return and Risk of Personal Investment:** Present Value and Future Value of a Single Amount and an Annuity. Computation of interest, dividend and capital gains on personal investments. Impact of leverage on return. Personal tax planning,

**Module 4: Retirement Savings Plans:** Retirement Savings Plans:, Gratuity plans from the government. Life Insurance types. Health insurance. Pension Plans- Defined Contribution Plan and Defined Benefit Plan. Provident Fund, Gratuity. Life Insurance Plans. General Insurance Plans. Reverse Mortgage Plans.

**References:**

Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.

Financial Education by Reserve Bank of India – rbi.org.

Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.

Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies

Internet Sources- BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

**Question paper pattern (M.Com 2016-17 Scheme) All courses except CTBC**



**Time: 3 Hours**

**Max Marks: 70**

**Section A**

Answer any five questions:  $5 \times 5 = 25$

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**Section B**

Answer any three questions:  $10 \times 3 = 30$

- 9.
- 10.
- 11.
- 12.
- 13.

**Section C**

14. Case Study (Compulsory)

Note: In case problem subjects / working papers section A may comprise of two problems and section B may comprise of three problems. Section C shall be a problem only.

**Question Paper pattern M.Com 2016-17 Scheme for Current Trends in Business and Commerce**

**Time : 3 Hours**

**Max Marks: 70**

**Section A**

Answer any five questions: 5X5= 25

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**Section B**

Answer any three questions: 10X2=20

- 9.
- 10.
- 11.

**Section C: 1X25= 25**

Multiple choice questions (25 numbers) , each question carrying one mark