

# **KARNATAKA STATE OPEN UNIVERSITY**

**Mukthagangothri, Mysuru - 570 006**



## **CURRICULUM**

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## **M.COM (CBCS)**

## **DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE**

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## 1.0 ABOUT THE PROGRAMME

The Master of Commerce (M.Com) is a postgraduate degree in commerce that covers accounting, finance, management, taxation, human resource management, marketing, ethics, and other related subjects. Under the Choice Based Credit System, this is a two-year curriculum with four semesters (CBCS). The curriculum has the ability to expand learners' knowledge in ways that promote civic values, corporate individual social responsibility, ethical value, capacity building, and core competency. The distance learning curriculum corresponds to the traditional system's academic activities. The M.Com programme permits students to work in practically every sector of the economy, making it one of India's most adaptable programmes. Because of the financial incentives that the M.Com programme provides, it is in high demand.

The M.Com programmes are offered in a variety of formats, and the wide range of specialisation allows candidates to carve out a niche in a variety of industries. The major goal of this programme is to provide a higher level of education to those individuals who are interested in pursuing a career as a specialist in any commerce-related field. Many applicants opt for remote education in the M.com programme in order to improve their skills while working, giving them an advantage in today's competitive market. The programme promotes logical reasoning, analytical skills, communication skills, mathematical and statistical knowledge, business management skills, teaching and research skills, and business management skills. As a result, individuals who want to be instructors, lecturers, or professors frequently enrol in this programme. Additionally, candidates may pursue advanced degrees such as CA, CMA, CS, M.Phil, Ph.D., and other related degrees. Apart from teaching, candidates may work in the private, public, or government sector in a variety of positions ranging from junior to senior level, primarily as Securities Analysts, Accountants, Tax Analysts, Financial Analysts, Budget Analysts, Internal Auditor, and other similar positions, as well as state and federal civil servants.

## 2.0 VISION AND MISSION AND OBJECTIVES THE PROGRAMME

### **Vision:**

To cater to the needs of industry and academics by preparing and equipping M.Com students with critical and cognitive thinking and problem-solving skills

### **Mission:**

To realize the vision, we shall –

- a. provide higher-level knowledge and awareness of current business and commerce trends.
- b. prepare students to analyse business operations using the most up-to-date abilities in financial statement creation and interpretation.
- c. instill research skills in students by teaching statistical approaches and the proficient use of industry-accepted analytical tools.
- d. assist students in making investment decisions using fundamental and financial analyses.
- e. encourage the students to be responsible citizens in the competitive world.
- f. instill greater ethical and moral principles in society's learners through quality education.

**Objectives:**

M.Com programme is an embodiment of the objectives stated as under:

- a. To impart the requisite skill and knowledge in advance course of commerce and business to the learners.
- b. To conduct case study relevant to the concepts, therefore the learner is harnessed properly.
- c. To conduct simulation exercises wherever required, if the learners feel the industrial exposure.
- d. To train the learner with core-competencies, so as to enable them to take up the challenges in the highly complexed business environment at micro and macro level.

**3.0 PROGRAMME OUTCOMES**

After completion of this programme, you will –

- PO – 1: have enough exposure to operational procedures in finance, marketing, human resources, banking, insurance, accounting, taxation and international business.
- PO – 2: acquire fundamental knowledge in many functional areas of management, managerial principles, and quantitative decision-making tools.
- PO – 3: develop managerial skills through the use of practical methods such as assignment writing and project/dissertation.
- PO – 4: grow into useful human resources to meet industry's multiple tasking demands as you are endowed with dual specialisations, such as accounting and finance, accounting and human resource, finance and marketing or marketing and human resource.
- PO – 5: pursue advanced degrees such as CA, CMA, CS, M.Phil, Ph.D., and other related degrees.
- PO – 6: think about ethical concerns and make decisions based on ethical principles.

**4.0 PROGRAMME SPECIFIC OUTCOMES**

- PSO – 1: Gain a better knowledge of organisational dynamics.
- PSO – 2: Develop analytical abilities to make business judgments.
- PSO – 3: Communication Skills.
- PSO – 4: Encourage for successful entrepreneurship.
- PSO – 5: Demonstrate competency skills.
- PSO – 6: Recognize ethical problems and best practises in governance.

## 5.0 MAPPING OF CURRICULA TO PROGRAMME SPECIFIC OUTCOME

Course Code	Courses	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>First Semester</b>							
MCOHC1.1	Management and Behavioural Process	✓		✓	✓	✓	
MCOHC1.2	Business Policy and Environment	✓					✓
MCOHC1.3	Marketing Management	✓		✓	✓	✓	✓
MCOSC1.1 A/C	Advanced Financial Accounting	✓	✓	✓		✓	
MCOSC1.2 A/D	Indian Financial System	✓				✓	
MCOSC1.1 B/D	Consumer Behaviour and Marketing Strategy				✓	✓	
MCOSC1.2 B/C	Training and Development		✓			✓	
ELMCO-01	Personal Financial Planning		✓		✓	✓	
<b>Second Semester</b>							
MCOHC2.1	Human Resource Management	✓		✓		✓	
MCOHC2.2	Advanced E-Commerce		✓			✓	
MCOHC2.3	Business Taxation and GST	✓	✓			✓	
MCOSC2.1 A/C	Accounting Theory and Analysis		✓	✓		✓	
MCOSC2.2 A/D	Financial Management	✓	✓			✓	
MCOSC2.1 B/D	Advertising and Sales Promotion	✓		✓	✓	✓	✓
MCOSC2.2 B/C	Industrial Relations	✓		✓			
ELMCO-02	Entrepreneurship Development	✓		✓	✓	✓	
<b>Third Semester</b>							
MCOHC3.1	Research Methodology		✓			✓	✓
MCOHC3.2	Quantitative Techniques		✓			✓	
MCOHC3.3	International Business	✓					
MCOSC3.1 A/C	Advanced Management Accounting		✓	✓		✓	
MCOSC3.2 A/D	Project Appraisal and Infrastructure Finance	✓	✓			✓	
MCOSC3.1 B/D	Services Marketing	✓		✓	✓	✓	✓
MCOSC3.2 B/C	Labour Legislation	✓		✓			
MCOSEC3.1	Principles and Practice of Banking	✓	✓			✓	
<b>Fourth Semester</b>							
MCOHC4.1	Entrepreneurship Development	✓		✓	✓	✓	
MCOHC4.2	Project Report		✓	✓		✓	✓
MCOSC4.1 A/C	Strategic Cost Management	✓	✓	✓		✓	
MCOSC4.2 A/D	Investment Management	✓	✓			✓	
MCOSC4.1 B/D	International Marketing Management			✓		✓	
MCOSC4.2 B/C	International Human Resource Management			✓		✓	
MCOSEC4.1	Principles and Practice of Insurance	✓	✓	✓			

## 6.0 PROGRAMME STRUCTURE

Course Code	Semester and Course	Credits	Counselling/PCP hours *	Maximum Marks			Examination Duration
				Internal Assessment	Term-End Examination	Total	
<b>M.Com, Semester - I</b>							
MCOHC1.1	Management and Behavioural Process	4	12	20	80	100	3
MCOHC1.2	Business Policy and Environment	4	12	20	80	100	3
MCOHC1.3	Marketing Management	4	12	20	80	100	3
MCOSC1.1	Soft Core Stream, Course - I	3	09	20	80	100	3
MCOSC1.2	Soft Core Stream, Course - II	3	09	20	80	100	3
ELMCO-01	Inter-disciplinary course - I	2	06	10	40	50	1 1/2
Semester-I Total		20	60	110	440	550	
<b>M.Com, Semester - II</b>							
MCOHC2.1	Human Resource Management	4	12	20	80	100	3
MCOHC2.2	Advanced E-Commerce	4	12	20	80	100	3
MCOHC2.3	Business Taxation and GST	4	12	20	80	100	3
MCOSC2.1	Soft Core Stream, Course - I	3	09	20	80	100	3
MCOSC2.2	Soft Core Stream, Course - II	3	09	20	80	100	3
ELMCO-02	Inter-disciplinary course – II	2	06	10	40	50	1 1/2
Semester-II Total		20	60	110	440	550	
<b>M.Com, Semester – III</b>							
MCOHC3.1	Research Methodology	4	12	20	80	100	3
MCOHC3.2	Quantitative Techniques	4	12	20	80	100	3
MCOHC3.3	International Business	4	12	20	80	100	3
MCOSC3.1	Soft Core Stream, Course - I	3	09	20	80	100	3
MCOSC3.2	Soft Core Stream, Course - II	3	09	20	80	100	3
MCOSEC3.1	Principles and Practice of Banking	2	06	10	40	50	1 1/2
Semester-III Total		20	60	110	440	550	
<b>M.Com, Semester - IV</b>							
MCOHC4.1	Entrepreneurship Development	4	12	20	80	100	3
MCOHC4.2	Project Report	8	---	50	150	200	-
MCOSC4.1	Soft Core Stream, Course - I	3	09	20	80	100	3
MCOSC4.2	Soft Core Stream, Course - II	3	09	20	80	100	3
MCOSEC4.1	Principles and Practice of Insurance	2	06	10	40	50	1 1/2
Semester- IV Total		20	60	120	430	550	
<b>Semester I to IV Grand Total</b>		<b>80</b>	<b>216</b>	<b>450</b>	<b>1750</b>	<b>2200</b>	

**HC: Hard Core, SC: Soft Core, EL: Interdisciplinary Elective, SEC: Skill Enhancement Course**

**Specialisations:**

The Department of Commerce is offering the **Master of Commerce (M.Com)** Programme under CBCS in the following Dual Specialisations.

Sl. No.	GROUP	Dual Specialisations
1.	Group A	Accounting and Finance
2.	Group B	Marketing Management and Human Resource Management
3.	Group C	Accounting and Human Resource Management
4.	Group D	Marketing Management and Finance

**Note:**

1. Students can select any two softcore courses as per their specialisation, opted at the time of admission i.e. A/B/C/D.
2. Soft Core Specialisation stream opted by the students in the first semester will be continued throughout the programme. For example, if the student opted soft core stream of Group A, then he/she shall study the Accounting and Finance soft core courses for all four semesters.
3. The student shall select soft core specialisation of their choice. Once it is selected, there will be no option to change the soft core specialisation between the semesters till the completion of M.Com programme.

<b>Soft Core Specialisation Group –A: Accounting and Finance</b>	
<b>Semester - I</b>	<ul style="list-style-type: none"> <li>• MCOSC1.1A: Advanced Financial Accounting.</li> <li>• MCOSC1.2A: Indian Financial System.</li> </ul>
<b>Semester - II</b>	<ul style="list-style-type: none"> <li>• MCOSC2.1A: Accounting Theory and Analysis.</li> <li>• MCOSC2.2A: Financial Management.</li> </ul>
<b>Semester - III</b>	<ul style="list-style-type: none"> <li>• MCOSC3.1A: Advanced Management Accounting.</li> <li>• MCOSC3.2A: Project Appraisal and Infrastructure Finance.</li> </ul>
<b>Semester - IV</b>	<ul style="list-style-type: none"> <li>• MCOSC4.1A: Strategic Cost Management.</li> <li>• MCOSC4.2A: Investment Management.</li> </ul>

<b>Soft Core Specialisation Group – B: Marketing Management and Human Resource Management</b>	
<b>Semester - I</b>	<ul style="list-style-type: none"> <li>• MCOSC1.1B: Consumer Behaviour and Marketing Strategy.</li> <li>• MCOSC1.2B: Training and Development.</li> </ul>
<b>Semester - II</b>	<ul style="list-style-type: none"> <li>• MCOSC2.1B: Advertising and Sales Promotion.</li> <li>• MCOSC2.2B: Industrial Relations.</li> </ul>
<b>Semester - III</b>	<ul style="list-style-type: none"> <li>• MCOSC3.1B: Services Marketing.</li> <li>• MCOSC3.2B: Labour Legislation.</li> </ul>
<b>Semester - IV</b>	<ul style="list-style-type: none"> <li>• MCOSC4.1B: International Marketing Management.</li> </ul>

	<ul style="list-style-type: none"> <li>• MCOSC4.2B: International Human Resource Management.</li> </ul>
<b>Soft Core Specialisation</b> <b>Group – C: Accounting and Human Resource Management</b>	
<b>Semester - I</b>	<ul style="list-style-type: none"> <li>• MCOSC1.1C: Advanced Financial Accounting.</li> <li>• MCOSC1.2C: Training and Development.</li> </ul>
<b>Semester - II</b>	<ul style="list-style-type: none"> <li>• MCOSC2.1C: Accounting Theory and Analysis.</li> <li>• MCOSC2.2C: Industrial Relations.</li> </ul>
<b>Semester - III</b>	<ul style="list-style-type: none"> <li>• MCOSC3.1C: Advanced Management Accounting.</li> <li>• MCOSC3.2C: Labour Legislation.</li> </ul>
<b>Semester - IV</b>	<ul style="list-style-type: none"> <li>• MCOSC4.1C: Strategic Cost Management.</li> <li>• MCOSC4.2C: International Human Resource Management.</li> </ul>

<b>Soft Core Specialisation</b> <b>Group – D: Marketing Management and Finance</b>	
<b>Semester - I</b>	<ul style="list-style-type: none"> <li>• MCOSC1.1D: Consumer Behaviour and Marketing Strategy.</li> <li>• MCOSC1.2D: Indian Financial System.</li> </ul>
<b>Semester - II</b>	<ul style="list-style-type: none"> <li>• MCOSC2.1D: Advertising and Sales Promotion.</li> <li>• MCOSC2.2D: Financial Management.</li> </ul>
<b>Semester - III</b>	<ul style="list-style-type: none"> <li>• MCOSC3.1D: Services Marketing.</li> <li>• MCOSC3.2D: Project Appraisal and Infrastructure Finance.</li> </ul>
<b>Semester - IV</b>	<ul style="list-style-type: none"> <li>• MCOSC4.1D: International Marketing Management.</li> <li>• MCOSC4.2D: Investment Management.</li> </ul>

<b>Open Elective Course</b> <b>(for the Students of other Departments)</b>	
<b>Semester - I</b>	<b>ELMCO-01: Personal Financial Planning</b>
<b>Semester - II</b>	<b>ELMCO-02: Entrepreneurship Development</b>



**FIRST SEMESTER**  
**M.COM**

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - I**

**Course Code: MCOHC1.1**

**Name of the Course: Management and Behavioural Process**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

This course examines both individual and group behaviour in organisations in depth. Its purpose is to provide an overview of how organisations can be managed more effectively while also improving the quality of their work lives. Motivation, rewarding behaviour, stress, individual and group behaviour are some of the topics covered. Leadership, job design, organisational structure, decision making, communication, and organisational change and development are all topics that come up in conflict.

**Course Objectives:**

1. To provide students with a fundamental knowledge of management theories and practises.
2. To give students with a holistic approach of the conceptual framework and theories of organisational behaviour.
3. To equip with several models of individual motivation and reward behaviour.
4. To improve communication and conflict resolution abilities.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. identify different forms of organization and their features and explain their relevance in a particular business context;
2. evaluate and examine your own behaviour and that of others in an organizational setting;
3. develop your ability to manage, lead and work with other people in an organizational setting;
4. assess and analyse human behaviour problems like conflict, low motivational levels, politics, attitudinal issues etc. and develop solutions to these problems.

**Course Inputs**

**Block I**

**Unit – 1: Introduction:** Introduction to Management- Meaning and Definitions of Management - Nature of Management - Objectives of Management - Scope of Management - Is Management an Art or a Science - Is Management a profession - Management Vs Administration – Management Roles.

**Unit - 2: Management Functions:** Introduction- Functions of Management – Levels of Management – Managerial Skills - Evolution of Modern Management Thought - Contributions of F.W Taylor- Contributions of Henry Fayol – Contributions of Elton Mayo

**Unit – 3: Planning:** Introduction - Meaning and Definitions of Planning - Nature and Purpose of Planning - Planning Process - Types of Plans – Objectives - Managing by Objective (MBO) - Strategies - Types of Strategies - Policies - Decision Making - Types of Decision - Decision Making Process - Rational Decision Making

**Unit -4: Organising:** Introduction - Nature and Purpose of Organizing - Organization Structure - Formal and Informal Groups/ Organization - Line and Staff Authority - Departmentation - Span of Control - Centralization and Decentralization - Delegation of Authority - Staffing - Selection and Recruitment - Orientation - Career Development - Training - Performance Appraisal

## **Block II**

**Unit -5: Staffing and Directing:** Introduction - Meaning and Definitions of Staffing – Functions of Staffing –Importance of staffing –Process of Staffing –Meaning and Definitions of Directing –Features of Direction – Importance of Direction – Principles of Direction- Requirements of Effective Direction.

**Unit -6 : Authority, Responsibility and Supervision:** Introduction - Meaning and Definitions of Delegation Authority - Elements of Delegation of Authority – Steps in Delegation of Authority – Importance of Delegation of Authority – Meaning of Responsibility – Differences between Authority and Responsibility.

**Unit -7: Controlling:** Introduction - Meaning and Definitions of Controlling – Nature of Controlling – Elements of Control Process - Need for Control - Process of Controlling - Types of Control - Control techniques.

**Unit -8: Communication and Controlling:** Introduction - Meaning and Definitions of Communication – Significance of Communication – Process of Communication – Channels of Communication – Types of Communication – Barriers to Communication – Overcoming Barriers to Communication

## **Block III**

**Unit 9: Organizational Behaviour:** Introduction - Meaning of Organization –Types of Organization – Forms of Organization – Significance of Organization – Organization Structure and Its Role - Meaning of Goals –Types of Goals - Determents of Organizational Goals.

**Unit- 10: Foundation of Individual Behaviour:** Introduction - Factors influencing Individual behaviour – Personality – Perception – Learning - Attitudes – Values – Job Satisfaction.

**Unit -11: Foundation of Group Behaviour:** Introduction - Determinants of Group Behaviour – Group Process and Tasks – Types of Groups – Group Norms – Group Cohesiveness – Group Decision-Making

**Unit -12: Leadership and Motivation:** Introduction – Meaning and Definitions of Leadership – Formal and Informal Leader – Importance of Leadership – Leadership Styles – Theories of Leadership - Meaning of Motivation - Motivation Process – Importance of Motivation – Theories of Motivation - Maslow’s Hierarchy of Needs Theory - Herzberg’s Theory of motivation - Vroom’s Expectancy Theory- Theory ‘X’ and ‘Y’.

**Block IV**

**Unit -13: Organizational Culture:** Introduction - Meaning and Definitions of Organisational Culture – Nature and Characteristics of Organisational Culture - Dynamics of Organizational Culture – Types of Culture – Culture and Structure – Culture and Leadership

**Unit -14: Organizational Climate and Morale:** Meaning and Definitions of Organizational Climate – Factors affecting Organizational Climate - Measurement of Organizational Climate - Concept of Morale – Factors affecting Morale – Measurement of Morale

**Unit -15: Organizational Change:** Introduction – Meaning and Nature of Change -Need for Change- Types of Change – Human Resistance to Change – Causes of Resistance to Change – Implementation of Change – Guidelines for overcoming resistance to change

**Unit -16: Organizational Conflict:** Introduction - Meaning – Dynamics of Conflict- Nature of Conflict- Causes of Conflict – Consequences of Conflict – Issues Involved in Conflict - Mechanism of Conflict Management

**Books Recommended for References:**

1. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
2. Hodgets, Richard M., Management Theory: process and Practice, Academic Press Publication, London
3. Stephen Robbins, Organisational Behaviour, Prentice – Hall Publishers, New Delhi, India.
4. Umasekaran, Organisational Behaviour, Tata Mc Graw, Hill Publishers, New Delhi.
5. Tripathi& Reddy, Principles of Management, Tata McGraw, Hill Publishers, New Delhi.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - I**

**Course Code: MCOHC1.2**

**Name of the Course: Business Policy and Environment**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

This course will equip aspiring entrepreneurs to design, start, and grow a business endeavour

within the social, political, legal, cultural, and economic contexts of their local and national communities. They will be able to estimate the impact of these various surroundings on their new business's chances of success. The Industrial Policies, Competition Act, Consumer Protection Act, Business Ethics, and Corporate Governance will all be discussed.

**Course Objectives:**

1. To examine the numerous components of the overall business environment in order to make business decisions.
2. To analyse and investigate key contemporary ethical concerns and challenges that arises in the professional business world.
3. To emphasise the manager's social and environmental responsibilities to a wide range of stakeholders, such as employees, customers, and the general public.
4. To acquaint the students with the National and Global Environment pertaining to Business.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. analyse and evaluate the importance of internal and external contexts in which firms operate;
2. develop a grasp of the nature and dynamics of corporate and business strategy creation and implementation processes;
3. apply your knowledge of the ideas, concepts, and instruments that companies use to support strategic management;
4. improve capacity to recognise strategic difficulties and devise effective solutions.
5. develop ethical thinking.

**Course Inputs**

**Block – I**

**Unit - 1: Business Environment:** Introduction – Meaning and Definitions of Business Environment – Nature of Business Environment – Scope of Business Environment - Importance of Business Environment – Objectives of Business Environment – Business and Community Stakeholders.

**Unit - 2: Types of Business Environment:** Introduction – Types of Business Environment – Internal Environment – External Environment – Micro and Macro Environment – Environmental Scanning – Methods and Techniques of Environmental Scanning.

**Unit - 3: Economic Environment:** Introduction - Meaning and Definitions of Economic Environment - Nature of Economic Environment – Economic Factors – NITI Aayog – Claims and Counter Claims of Economic Environment – Agenda for Future – Make in India.

**Unit - 4: Liberalisation and Globalisation:** Introduction - Meaning of Liberalisation - New Economic Policy – Criticisms against Economic Reforms - Meaning of Globalization – Stages of Globalization – Factors Facilitating Globalisation in India – Implementing Globalisation in India - Consequences of Globalisation for India.

**Block II**

**Unit - 5: Industrial Policy:** Introduction - Rationale of Industrial Policy - Industrial Policy Resolution 1948 – Industrial Policy 1956 – Industrial Policy 1991 – National Manufacturing Competitiveness Council (NMCC) – National Manufacturing Policy (NMP).

**Unit - 6: Micro, Small and Medium Enterprises:** Introduction - Meaning of Micro, Small and Medium Enterprises – Growth of Small Scale Industries – Significance of Small Scale Industries – Facilities of Small Scale Industries – Problems and Remedies of Small Scale Industries – Small Sector Industrial Policy - Recommendations of the Abid Hussain Committee – Mudra Card.

**Unit - 7: Competition Act, 2002:** Introduction – Meaning and Definitions of Competition Law - Salient features of the Act – Anti Agreements – Types of Agreements – Abuse of Dominant Position – Competition Commission of India – Review of Orders of Commission – Appeal of the Act – Penalty of the Act.

**Unit - 8: Consumer Protection Act, 1986:** Introduction – Meaning and definitions of Consumer - Objectives of Consumer Protection Act – Applicability of the Act - Rights of Consumer - Nature and Scope of Consumer Protection Act - Remedies available to Consumer - Recent Changes in Consumer Protection Act.

### **Block III**

**Unit - 9: Industrial Sickness:** Introduction - Meaning and Definitions of Sickness – Extent of Sickness – Causes for Sickness – Signals of Sickness – Effects of Sickness – Remedies for Sickness.

**Unit - 10: Corporate Social Responsibility (CSR):** Introduction – Meaning and Definitions of CSR – Concept of Charity - Corporate Philanthropy – Corporate Citizenship – CSR through triple bottom line and sustainable business – Drivers of CSR.

**Unit - 11: Business Ethics:** Introduction - Meaning of Ethics and Business – Sources of Business Ethics – Factors influencing Business Ethics - Values, Morals and Ethics – Business ethics as Personal Integrity Business Ethics as Social Responsibility - Ethics and Law.

**Unit - 12: Ethics in Functional Areas:** Introduction - Ethics in Marketing - Ethics in Advertising – Trade Secrets - Corporate Disclosure and Insider Trading – Ethics Accounting and Finance – Corporate Takeover – Ethical Codes.

### **Block IV**

**Unit - 13: Introduction To Corporate Governance:** Introduction - Meaning and Definitions of Corporate Governance - Concept of Corporate Governance – Origin of Corporate Governance – Need for Corporate Governance - Separation of Ownership and Management – Stakeholders Interest - Ethics and Social Responsibilities – Importance of Corporate Governance – Models of Corporate Governance.

**Unit - 14: Committees and Authorities on Corporate Governance:** Introduction - Recommendations of Cadbury Committee - Confederation of Indian Industries – Kumaramangalam Birla Committee Recommendations – Listing Agreements and Stock Exchange.

**Unit - 15: Chief Executive Officer and Corporate Governance:** Introduction - Professional Management and Family Management – Constitution of Board

Executive and Non-executive Directors – Role and Responsibilities – Minority Shareholder and Conduct of AGMs - Restrictions on Number of Companies– Nominee Director.

**Unit - 16: Board Committee:** Introduction - Audit Committee – Compensation Committee - Constitution and Need - Responsibilities and Duties – Nomination and Remuneration Committee – Constitution and Need – Duties, Rights and Responsibilities.

**Books Recommended for References:**

1. K. Ashwathappa, Business Environment, Himalaya Publishing House.
2. F. Cherunilam, Business and Government, Himalaya Publishing House.
3. Subba Rao, Business Policy and Strategic Management, Himalaya Publishing House.
4. Hartman, and Desjardin, J. Business Ethics: Decision-Making for Personal Integrity & Social Responsibility, Tata McGraw Hill.
5. Gosh, B.N. Business Ethics and Corporate Governance, Tata MacGrwa Hill.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - I**

**Course Code: MCOHC1.3**

**Name of the Course: Marketing Management**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

Marketing management course enables a student to have the fundamental knowledge of marketing concept and the role marketing plays in business. This course enables students to comprehend the elements of the "Marketing Mix," as well as the strategies and principles that underpin modern marketing techniques.

**Course Objectives:**

1. To have an idea of the conceptual framework of marketing and its applications in decision making under various environmental situations.
2. To provide the chance to examine marketing operations within the company;
3. To enable the students to apply marketing theories and principles to real-world marketing scenarios.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. practice marketing mix as a model for making marketing decisions;
2. analyse the values, necessities and methods of market planning and control;
3. assess the dynamic nature of the marketing functions;
4. gain a foundational knowledge of marketing ideas.

**Course Inputs**

**Block I**

**Unit - 1: Introduction to Marketing:** Introduction – Meaning and Definitions of Marketing - Various Concepts of Marketing - Marketing as a Concept - Components of Marketing Concept - Implementation of Marketing Concept - Marketing as a Process - Marketing as a Managerial Function- Benefits of Marketing Concept

**Unit - 2: Marketing Environment:** Introduction - Definitions of Environment - Approach to Environment Analysis - Meaning of Marketing Environment - Types of Marketing Environment - Controllable and Uncontrollable Environment- Benefits of Market Scanning.

**Unit - 3: Marketing Mix:** Introduction - Definitions of Marketing Mix - Concept of Marketing Mix - Components of Marketing Mix - Classification of Products - Product Concept Dimension - Product Mix - Price - Promotion - Place - Sub-components of four P's - Market Segmentation - Bases of Market Segmentation - Benefits of Market segments - Market Segmentation Strategies.

**Unit - 4: Consumer Behaviour:** Introduction - Definition of Consumer Behaviour - Scope



of Consumer Behaviour - Buying Motives - Need to Study Consumer Behaviour - Factors Influencing Consumer Behaviour.

## **Block II**

**Unit - 5: Product Mix:** Introduction - Meaning of Product- Product is something more than a Physical Commodity - Total Product Personality - Managing the Product - Product Policy – Branding Decision - Decisions on Packaging.

**Unit - 6: New Product Development:** Introduction - Need for New Product - Classification of New Product - Stages in New Product Development - Definitions of Product Life Cycle - Stages of Product Life Cycle - Factors affecting Product Life Cycle.

**Unit - 7: Branding and Packaging Decisions:** Introduction - Meaning and Definitions of Brand - Features or Characteristics of Brand - Merits or Utility of Branding - Classification of Brands - Meaning and Definition of Packaging - Objectives of Packaging - Policies and Strategies of Packaging - Branding Vs Packaging - Labelling

**Unit - 8: Promotion Mix:** Introduction - Meaning and Scope of Promotion- Components of Promotion - Marketing Communications - Promotional Tool & Consumer Response - Determining the Promotional Mix.

## **Block III**

**Unit - 9: Advertising:** Introduction - Meaning and Definitions of Advertising - Advertising Plan - Advertising Objectives - Advertising Budget Decisions - Message Development and Designing - Media planning - Media selection- Measurement of Ad Effectiveness.

**Unit - 10: Distribution Channels:** Introduction - Meaning and Definitions- Characteristics of Channels- Functions of Channel- Types of Channel- Importance of Physical Distribution- Factors governing Physical Distribution- Types of Channels of Distributions- Distribution Policy.

**Unit - 11: Pricing Strategies:** Introduction - Pricing Strategy - Meaning of Price- Importance of Pricing- Pricing Objectives- Factors Affecting Price- Procedure for Price Determination- Methods of Pricing- Multiple Product Pricing- Product Line Pricing- New Product Pricing.

**Unit - 12: Marketing Research:** Introduction - Meaning and Definitions- Importance of Marketing Research - Characteristics of Marketing Research - Scope and Application of Marketing Research - Usefulness of Marketing Research - Limitations of Marketing Research.

## **Block IV**

**Unit - 13: Service Marketing:** Introduction – Definitions of Services – Concept of Services – Characteristics of Services – Classification of Services – Problems of a Service Organisation – Marketing Mix for Marketing of Services – Ways for improving Service quality.

**Unit - 14: Rural Marketing:** Introduction – The Profile of Rural Demand- Rural Marketing Environment – Profile of Rural Consumer – Rural Marketing Strategies.

**Unit - 15: Ethics in Marketing:** Introduction - Definition of Ethics in marketing – Concept

of Ethics in marketing - Unfair Marketing Practices – Unfair Advertising Practices – Advertising Standards Council of India (ASCI) – Council of Fair Business Practices (FBP).

**Unit - 16: Global Marketing:** Introduction - Global Marketing – Emergence – Global Marketing Environment – Global Marketing Planning - Global Marketing Strategies – Global Marketing Strategies- Alternative Entry Strategies.

**Books Recommended for References:**

1. S.A. Sherlekar and R Krishnamoorthy., Marketing Management Concepts and Cases, Himalaya Publishing House, Mumbai.
2. V. S. Ramaswamy and S Namakumari, Marketing Management, Macmillan Publishers.
3. David Jobber, John Fahy, Foundations of Marketing, TMH.
4. William D Perreault, E Jerome Mc Carthy, Basic Marketing - A Global Managerial Approach, McGraw-Hill Publishers.
5. Anitha, “Marketing Management,” Current Publications, Agra.

**Name of the Programme: Master of Commerce (M. Com)**

**Semester - I**

**Course Code: MCOSC1.1A/C**

**Name of the Course: Advanced Financial Accounting**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

This course covers advanced financial reporting issues and accounting methodologies for company accounting. It covers the many forms of inter-entity relationships as well as the accounting challenges and remedies that go along with them. Based on the instructions provided by the appropriate Accounting Standards, students will learn how to produce, examine, analyse, and evaluate consolidated financial statements. Underwriting of shares, company dissolution, branch and departmental accounting, valuation of shares and goodwill, accounting for bonus issue, amalgamation, and internal reconstruction are some of the topics covered.

**Course Objectives:**

1. To make the students to acquaint with the advanced concepts of Financial Accounting which assist them to develop proficiency in the field of accounting.
2. To impart students about the distinctions between the preparation, measurement, and presentation of financial statements

3. To build the knowledge of accounting concepts in order to effectively record business operations of an entity

### **Course Outcomes:**

After successful completion of this course, students will be able to –

1. examine consolidated financial statements, accounting policies, and other disclosures;
2. analyse the procedure for underwriting of shares and liquidation of companies;
3. allocate the inter-departmental expenses and account for the goods sent to branches in the books of branch and head office;
4. adopt various methods of valuation of goodwill and shares of the companies and discuss the accountability of bonus issue of shares.

### **Course Inputs**

#### **Block – I**

**Unit – 1: Company Final Accounts - I:** Introduction - Meaning of Financial Statement and Financial Year - Provisions of Companies Act, 2013 for the presentation of Financial Statements of a Company – Statement of Profit and Loss - Objectives of Statement of Profit and Loss - Format for the preparation of Statement of Profit and Loss - Format for the preparation of Cost of Goods Sold - Important concepts - Balance Sheet - Format for preparation of Balance Sheet - Important concepts to be known while preparing Balance Sheet.

**Unit – 2: Company Final Accounts – II:** Introduction - Provisions Relating to Managerial remuneration of Managers of a Company – Note to the Accounts – Illustrations.

**Unit – 3: Underwriting of Shares:** Introduction - Meaning of Important Concepts – Accounting Entries - Liability of the Underwriters - Methods for calculation of Underwriters Liability with Illustrations.

**Unit – 4: Liquidation of Company:** Introduction - Definition of Winding up of Company – Modes of Winding up of Company – Statement of Affairs – Liquidator’s Statement of Account – Liquidator’s Remuneration – Illustrations on Liquidator’s Financial Statement Account.

#### **Block – II**

**Unit – 5: Branch Accounts:** Introduction – Meaning and Definitions of Branch and Branch Accounting – Types of Branches – Methods of pricing of Goods sent to Branch – Methods of Accounting in the Books of Head Office – Illustrations (Debtors System Only).

**Unit – 6: Departmental Accounts:** Introduction – Meaning of Departmental Accounts – Benefits of Departmentation – Differences between Branch Accounts and Departmental Accounts – Treatment of Departmental Direct and Indirect Expenses – Inter-Departmental Transfer - Illustrations.

**Unit – 7: Valuation of Goodwill:** Introduction - Meaning and Definitions of Goodwill – Circumstances for Valuation of Goodwill - Factors Affecting the Valuation of Goodwill –Methods of Valuation of Goodwill – Illustrations.

**Unit – 8: Valuation of Shares:** Introduction - Meaning and Definitions of Shares - Types of Shares - Types of Value of Shares - Circumstances for Valuation of Shares - Factors Affecting valuation of Shares - Methods of Valuation of Shares.

**Block – III**

**Unit – 9: Accounting for Bonus Issue:** Introduction - Meaning of Bonus Share – Provision of the Companies Act, 2013 – SEBI Regulations – Accounting Entries - Illustrations.

**Unit – 10: Accounting for Amalgamation - I:** Introduction - Meaning of Amalgamation – Types of Amalgamation – Amalgamation in the Nature of Merger – Amalgamation in the Nature of Purchase – Comparison between Types of Amalgamation – Calculation of Purchase Consideration - Closing entries in the Books of Transferor Company - Opening Entries in the Books of Transferee Company.

**Unit – 11: Accounting for Amalgamation - II:** Introduction - Illustrations relating to the Accounting for Amalgamation.

**Unit – 12: Accounting for Internal Reconstruction:** Introduction - Meaning of Internal Reconstruction – Forms of Internal Reconstruction– Legal Provisions – Accounting Entries - Illustrations.

**Books Recommended for References:**

1. Maheshwari S.N. – Advanced Accountancy –Vikas Publishing House Pvt. Ltd. – New Delhi – 9<sup>th</sup> Edition – Vol.II – 2007.
2. Jain S.P. and Narang K.L. - Practical Problems in Advanced Accountancy – Kalyani Publishers – Ludhiana – New Delhi.
3. Arulanandam M.A and Raman K.S. – Advanced Accounting (Financial Accounting) – HPH – 2012.
4. Arulanandam M.A and Raman K.S. – Advanced Accounting (Corporate Accounting) – HPH – 2012.
5. Mukherjee A and Hanif M – Modern accountancy – Tata McGraw Hill – New Delhi – Vol.II - 2012.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - I**

**Course Code: MCOSC1.2A/D**

**Name of the Course: Indian Financial System**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

This course will give you an overview of the functioning and operations of the Indian financial markets and institutions. It explains the impact of the financial system on economic growth. Various conceptual issues linked to risk and return, primary and secondary market, the function of regulatory authorities, commercial banking mechanisms, insurance company operations, and mutual fund operations are all thoroughly examined. Venture Capital, Hire Purchase Financing and Leasing, Factoring are also discussed.

**Course Objectives:**

1. To enable the students to be familiar with the structure of Indian Financial System and to provide them complete knowledge recent changes in financial Services.
2. To introduce students to the fundamental principles and theories of finance, as well as its marketplaces and the different services offered by the finance industry.
3. To assist them in comprehending the various financial intermediaries and their role in the financial system.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. provide an overview of the Indian financial system's structure and functions;
2. demonstrate how the financial market and the government security market function in the growth of the Indian financial system;
3. examine the operations of several financial institutions.

**Course Inputs**

**Block I**

**Unit - 1: The Financial System in India:** Introduction- Functions of Financial System- Financial Concepts - Financial Markets-Capital Market-Importance of Capital Market-Money Market- Money Market vs Capital Market-Characteristics of Developed Money Market-Financial System and Economic Development-Limitations of Indian Financial System.

**Unit - 2: Primary Market and Secondary Market:** Introduction - Primary Market – Functions of Primary Market-Methods of Floating New Issues-SEBI guidelines for IPOs-Players in the New Issue Market- Characteristic Features of Stock Exchange - Functions of Stock Exchange.

**Unit - 3: Financial Institutions:** Introduction - Types of Financial Institutions - Functions of Non-Banking Financial Companies in India - Industrial Development Bank of India-Industrial Finance Corporation of India-State Finance Corporation of India- Unit Trust of India-Life Insurance Corporation of India- General Insurance

Corporation of India –State Industrial Development Corporation-Export Import Bank of India-Small Industrial Development Bank of India.

**Unit - 4: Commercial Banking System:** Introduction - Commercial Banks-Meaning and Definition – Functions of Commercial Banks – Hi-tech Banking - Role of Commercial Banks in the Economic Development of a Country.

## **Block II**

**Unit - 5: Investment Policy of Commercial Banks-Liquidity and Profitability:** Introduction - Objectives of Bank Portfolio Management - Factors affecting the liquidity of a bank - Indicators of Liquidity - Profitability of Banks - Causes for low Profitability of Banks - Steps to improve profitability of commercial banks.

**Unit - 6: Reserve Bank of India:** Introduction - Significance of Central Bank - Role of Central Bank in Developing Countries - Inception of Reserve Bank of India - Objectives of RBI - Functions of Reserve Bank of India - Credit Control as a Major Weapon of Monetary Policy - Objectives of Credit Control - Methods of Credit Control - Limitations of Bank Rate Policy - Role of RBI in providing Agricultural Credit - Role of RBI in providing Industrial Credit.

**Unit - 7: Securities Exchange Board of India (SEBI):** Introduction - Functions of SEBI - Capital Issues (Control) Act - The Securities Contracts (Regulation) Act - Objectives of Securities Contract (Regulation) Act (SARC) - Malpractices in the Securities Market - Primary Market and Secondary Market - Classes of Market Intermediaries in SEBI - Foreign Institutional Investors - Protection of Investors' Interest.

**Unit - 8: Financial Services:** Introduction – Meaning of Financial Services - Importance of Financial Services - Scope of Financial Services - Role of Financial Services - Classification of Financial Service Sector - Modern Activities - Financial Innovations in Financial Services - Challenges faced in the Financial Services Sector.

## **Block III**

**Unit - 9: Merchant Banking:** Introduction – Origin of Merchant Banking - Features of Merchant Banks in India - Scope of Merchant Banking - Services of Merchant Banking - Merchant banks and Commercial Banks - Difference between Commercial Banks and Merchant Banks - Progress of Merchant Banking in India - Problems of Merchant Banking in India.

**Unit - 10: Venture Capital:** Introduction - History of Venture capital in India - Scope of Venture Capital Financing-Importance of Venture Capital Financing-Guidelines for Venture Capital Financing - SEBI guidelines for Venture Capital Financing.

**Unit - 11: Hire Purchase Financing and Leasing:** Introduction – Features of Hire Purchase Agreement - Origin of Hire Purchase in India - Mechanism of Hire Purchase Transaction - Hire Purchase and Instalment Purchase - Hire Purchase and Leasing - Bank Credit for Hire Purchase Sale - Meaning of Leasing - Origin of Leasing - Structure of Leasing Industry - Types of Leasing - Steps involved in Leasing Transaction - Problems of Leasing - Prospects of Leasing.

**Unit - 12: Factoring:** Introduction - Meaning of Factoring - Characteristics of Factoring - Parties to Factoring - Factoring Mechanism - Functions of Factoring - Types of Factoring - Benefits of Factoring - Factoring in India - Factoring in International scenario - Benefits of International Factoring.

**Books Recommended for References:**

1. Khan .M.Y, Indian Financial System, Tata McGraw Hill Education (India) Pvt Ltd.
2. Bharati V.Pathak - The Indian Financial System, Pearson.
3. J. F Sinkey, Commercial Bank Financial Management, Macmillan Publishing Co.
4. P. M Sundharam and P. N Varshney, Banking Theory - Law and Practice, Pearson.
5. B S Khubchandani, Practice and Law of Banking, Macmillan India Limited.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - I**

**Course Code: MCOSC1.1B/D**

**Name of the Course: Consumer Behaviour and Marketing Strategy**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

An in-depth examination of how psychological, sociological, and cultural factors influence buying behaviour and the development of marketing strategies. It focuses on understanding the key behavioural elements in a specific product buying circumstance and establishing how marketing strategy can be adjusted to fit how consumers perceive, select, and buy.

**Course Objectives:**

1. To enable students to build and evaluate marketing strategies based on consumer buying behaviour basics.
2. To provide students with a perspective on how market research may be used to develop efficient marketing strategies.
3. To investigate how personal, sociocultural, and environmental factors influence consumer decision-making.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. define the concept of consumer behaviour and explain why it is important in marketing;
2. identify the factors that have an impact on consumer behaviour;
3. investigate the decision-making process of consumers;
4. analyse the target market and develop a positioning strategy based on customer attributes and behaviours.

**Course Inputs**

## **Block I**

**Unit - 1: Consumer Behaviour:** Introduction – Definitions of Consumer Behaviour  
**Consumer** Behaviour and Marketing Strategy - Methods of Consumer Research - Applications of Consumer Behaviour Knowledge in Marketing - Contributing Disciplines and Area like Psychology - Social Psychology - Economics – Anthropology.

**Unit - 2: Diversity of Consumers and their Behaviours:** Introduction - Profiling the Consumer and Understanding their needs - Segmentation - Consumer Decision Making Process and Decision Making Roles - Information Search Process - Evaluative Criteria and Decision Rules - Are consumers Rational or emotional - Involvement Theory and Applications.

**Unit - 3: Consumer Needs and Motivation:** Introduction - Positive and Negative Motivation - Rational Vs Emotional Motives - Consumer Models - The Economic Model, Learning Model, Psycho-analytical Model, and Sociological Model.

**Unit - 4: Learning Theories:** Introduction – Brand Loyalty – Brand Extensions – conditioning theories – Cognitive Learning Theories – Attitude and Attitude Change – Strategies of Attitude Change – Attribution Theory and Cognitive Dissonance.

## **Block II**

**Unit - 5: Consumer Behaviour:** Introduction – Definition - Factors Influencing Consumer Behaviour - Consumer Decision Making Process - Traditional Models of Consumer Behaviour - Engle- Kollatt Blackwell Model – Howard - Sheth Model - Nicosia Model - Bettman Information-Processing Model.

**Unit - 6: Determinants of Consumer Behaviour:** Introduction - Consumer Relevant Reference Groups - Opinion Leaders - Family Decision Making and Consumption Related Roles - Family Life Cycle - Social Class and Consumer Behaviour - Influence of Culture on Consumer Behaviour - Cross Cultural Context - Diffusion of Innovations - The Diffusion and Adoption Process - Consumer Innovativeness and Personality Traits.

**Unit - 7: Psychological Aspects of Consumer Behaviour I :** Introduction - Consumer Motivation - Dynamic Nature of Motivation - Motivation Research - Motivational Theories - Consumer Perception - Elements of Perception - Dynamics of Perception - Perceptual Mapping.

**Unit - 8: Psychological Aspects of Consumer Behaviour II:** Introduction - Definitions of Learning – Nature of Learning - Components of Learning - Theories of Learning – Definitions of Consumer Attitude - Characteristics of Attitude - Models of Attitude - and Functions of Attitude.

## **Block III**

**Unit - 9: Marketing Research:** Introduction – Definitions of Marketing Research - Marketing Research Process - Importance of Marketing Research - Typical Application of Marketing Research - Limitations of Marketing Research - Ethics in



Marketing Research - Market Research Companies in India.

**Unit - 10: Market Information:** Introduction - Marketing Intelligence - Marketing Information System – Research Design - Categories of Research Design – Data Collection Method – Sampling Technique.

**Unit - 11: Analysis and Reporting:** Introduction - Data Preparation - Data Analysis and Interpretation - Process of Data Analysis - Statistical Test for Data Analysis – Interpretation – Precautions to taken while Interpreting - Hypothesis-Characteristics – Steps - Flow Diagram for Hypothesis Testing - Report Writing-Types – Structure – Components - Precaution - Report Presentation.

**Unit - 12: Applications of Marketing Research:** Introduction - Researching for New Product - Motivational Research - Types of information sought in Motivational Research - Techniques of Motivational Research - Advertising Research - Types of Advertising Research - Media Selection - Research for determining price.

**Books Recommended for References:**

1. S. Sumathi and P. Saravanavel, Marketing Research and Consumer Behavior, Vikas Publishing House Pvt Ltd.
2. Paco Underhill, Why We Buy: The Science of Shopping, Simon and Schuster.
3. Rama Bijapurkar, We Are like that Only, Penguin India.
4. Damodar Mall, Super Marketwala: Secrets to Winning Consumer India, Random House.
5. DebrajDatta and MahuaDatta, Consumer Behaviour and Advertising Management, Vrinda Publication Pvt Ltd

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - I**

**Course Code: MCOSC1.2B/C**

**Name of the Course: Training and Development**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

To ensure successful performance, Training and Development conducts a thorough examination of the duties and roles of individual employee and team training and development. This course looks at the strategic function of training, including planning and assessment, design and delivery, training evaluation, and training integration with performance management and pay systems.

**Course Objectives:**

1. To make the students aware of the concepts, techniques and practices of training and development.
2. To be familiar with various training methods and their applicability in different organizational situations.
3. To enable the students to recognize the process of developing and evaluating a training programme.
4. To comprehend management development tools and strategies.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. gain insight into how training and development has progressed from a tactical to a strategic function;
2. discuss the importance and method of doing training needs analysis in the workplace;
3. describe the steps involved in creating and evaluating a training programme;
4. investigate various training approaches and their applicability in various organisational settings;
5. be familiar with the management development tools and approaches.

**Course Inputs**

**Block I**

**Unit - 1: Introduction:** Meaning and Definitions of Training and Development– Competency Development - Objectives of Training - Training Concepts - Need of the Trainer.

**Unit - 2: Learning:** Introduction - Meaning and Definitions of Learning - Objectives of Learning- Learning Curve- Theories of Learning- Learning Principles- Learning Styles- Types of Learning.

**Unit - 3: Organisations of Training Programme:** Introduction – Need for Training - Identifying Training Need Analysis (TNA) - Types of Training - Methods of Training Needs Analysis- Organizational Climate for Training- Organization of Training Department.

**Unit - 4: Training Methods:** Introduction - Type of Training- Techniques of on the Job Training - Historical perspective of on the job training - Vestibule Training- Systematic Training- Individualized Instruction- Job Support- Apprenticeship - Job Instruction Training- Training by Supervisors.

**Block II**

**Unit - 5: Off – the Job Training Methods:** Introduction - Concept of Off the Job Training - Lecture Method - Audio-Visual Methods of Training - Conferences and Seminars - Computer Instructions (PI) - Simulating Real Life - Laboratory Training- Real Life Incidents and Cases- Individualized Training.

**Unit - 6: Evaluation of Training Programme:** Introduction - Phillips ROI Model- the KPMT Mode- Holton’s Transfer Climate Approach- Pre and post-Performance Test Method- Control Group Testing Method-Other Commonly used Methods.

**Unit - 7: Career Planning:** Introduction - Concept and need for Career Planning- Different Stages in Career- Methods used in Career Planning - Career

Development- - Organizational role in Career Development – Managerial Development - Actions and Programmes undertaken for Career Development- Recent trends.

**Unit - 8: Career Problem and Solutions:** Introduction - Problems of Career Planning and Development- Solutions to Problems of Career Planning and Development- Guidelines for Career Planning & Development.

### **Block III**

**Unit - 9: Management Development:** Introduction - Concept of Management Development- Need for Management Development- Importance of Management Development- Management Development Process- Components of Management Development Programme.

**Unit - 10: Organisation Development Process:** Introduction - Concepts of Organisation Development - Characteristics of Organisation Development - Goals of Organisation Development - Process of Organisation Development - Leader Centred Techniques of Management Development Programme – Lectures – Traditional Methods used in Management Development Programme - Coaching and Guidance Methods used in Management Development Programme.

**Unit - 11: Students Centered and Self-Training Techniques:** Introduction - Student Centered Techniques- Different Methods- Techniques used in Student Centered Training Programmes- Simulations in Basket Games and Sensitivity Training - Correspondence Course Programme Institutions- Audio-Visual Lessons, Manual and Handouts.

**Unit - 12: Contemporary Issues in Training and Development:** Introduction - Need for training in India - E-training and E-learning - Use of Technology in Training and Development - Challenges of Training.

### **Books Recommended for References:**

1. Werner, Jon M and Randy L. Desimone, Human Resource Development, South-Western Educational Publishing.
2. Nadler, L (ed), Corporate Human Resources Development, Van NostrandReindhold.
3. Parek V and T. V. Rao, Designing and Planning Human Resource Systems, Oxford and IBH, New Delhi.
4. T. V. Rao and UdaiParek, Developing and Managing Human Resource System.
5. Peter Dowling, Lience Welch, Randall and Schuler, International Human Resource Management - Managing People in a Multinational Context, South Western College Publishing

**SECOND SEMESTER**  
**M.COM**

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - II**

**Course Code: MCOHC2.1**

**Name of the Course: Human Resource Management**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

The course of Human Resource Management mainly focuses on administrative services, staff administration, and performance management, and most importantly, on the hiring process. The course assists students in studying and gaining the knowledge and principles necessary to manage the company's human resources. The training provides insight into effective personnel management, guiding aspiring managers through HRM principles and techniques, as well as key models of best practises.

**Course Objectives:**

1. To enable the students to be competent in development and problem-solving in the area of Human Resource Management.
2. To describe the Human Resource Management functions, systems, policies, and applications in businesses.
3. To review the theoretical underpinnings of major areas of HR development in businesses,
4. To recognise the human resources abilities, including the capacity to identify the restrictions and opportunities involved with managing personnel.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. describe various key terms, theories/concepts and practices within the field of HRM;
2. demonstrate competency in development and problem-solving in the area of HR management;
3. provide innovative solutions to problems in the field of HRM;
4. identify and appreciate the significance of the ethical issues in HR.

**Course Inputs**

**Block I**

**Unit -1: Introduction:** Meaning and Definitions – Objectives and Scope of HRM – Elements and Emergence of HRM – Comparison of HRM with Personnel Management – Perspectives of HRM – HRM Models.

**Unit -2: Linking Corporate Strategies and Policies with HRM:** Introduction – Nature of Relationship between Strategic Planning and HR Management – Strategic Human Resource Management – HR Role in Formulating Strategy – HR Role in Executing Strategy.

**Unit -3: Organization of HRM Department:** Introduction – Line and Staff aspects of HR Management – Organization of the Human Resources Department – Ways of Organizing the HR Function – Roles of Personnel in HR Department – Strategic

Future of HR Department.

**Unit -4: Environmental Context of HRM:** Introduction – Meaning of Environment – Environmental Context of Organizations Function – Changing Trends and Role of Human Resources –New Economic Policy – Structural Reforms.

## **Block II**

**Unit -5: Job Analysis and Job Specification :** Introduction – Meaning and Definitions – Need for Job Analysis – Application and Uses of Job Analysis - Process of Job Analysis – Job Analysis Information – Sources of Job Analysis Information – Job Description – Characteristics and Contents of Job Description - Job Specification – Job Evaluation.

**Unit -6: Job Rotation and Job Enrichment:** Introduction – Meaning – Purpose – Benefits of Job Rotation; Job Enrichment: Concept and Outcomes of Job Enrichment – Characteristics of Job Enrichment.

**Unit -7: Procurement of Human Resources:** Introduction – Manpower Planning – Attrition and Retirement – Human Resource Recruitment – Techniques of Recruitment – Selection – Purpose of Selection – Process and Criteria of Selection.

**Unit -8: Human Resource Management and Information System:** Introduction – Challenges of Information Technology and HRM – Human Resource Information System – Human Resource Database – Research in HRM.

## **Block III**

**Unit -9: Human Resource Development:** Introduction – Meaning and Definitions of Human Resource Development – Sub Systems HRD – Training – Purpose of Training – Imperatives of Adult Learning – Training and Development System – Support System for Training.

**Unit -10: HRD for Total Quality Management:** Introduction – Evolution of HRM in India – Rethinking about the Business Processes – Benchmarking – Total Quality Management(TQM) – Quality Circles.

**Unit -11: Career Planning Management:** Introduction – Meaning and Definitions of Career Planning – Misconceptions and Clarifications on Career Planning – Steps involved in Career Planning - Career Development Model – Need for Career Development – Career Development Process – Conditions for Successful Career Development Program.

**Unit -12: Transfer Policy:** Introduction – Meaning and Definitions – Purpose of Transfer – Types of Transfer – Benefits and Problems of Transfer – Procedures for Transfer.

## **Block IV**

**Unit -13: Promotion and Demotion:** Promotion: Meaning and Definitions – Purpose – Principles of Promotion – Promotion Policy – Types of Promotion – Demotion: Demotion Policy – Causes of Demotion.

**Unit -14: Performance Appraisal:** Introduction – Meaning – Purposes of Performance Appraisal – Reasons for Failure of Performance Appraisal Program – Developing an Effective Appraisal Program – Sources of Appraisal – Performance Appraisal Methods – Effective Performance Appraisal Interview – Basis of Appraisal and Pay

Revise.

**Unit -15: Compensation System:** Introduction – Meaning and Definitions of Compensation – Types of Compensation – Wages – Significance of Compensation Administration – Principles of Compensation Administration – Wage Incentive Plans – Factors Determining Employee Compensation.

**Unit -16: Employee Benefits:** Introduction – Meaning of Compensation System – Supplementary Payment Benefits – Employee Security Benefits – Welfare and Recreational Facilities – Old age and Retirement Benefits: Kinds of Pension, Quantum of Pension, General/Contributory Fund, Gratuity, Medical Allowance – Non-monetary Rewards.

**Books Recommended for References:**

1. T. V. Rao and Udai Parek, Developing and Managing Human Resource System.
2. Parek V and T. V. Rao, Designing and Planning Human Resource Systems, Oxford and IBH, New Delhi.
3. Nadler, L (ed), Corporate Human Resources Development, Van Nostrand Reinhold.
4. Michael Armstrong - A Handbook of Human Resources Management Practice, Kogan Page.
5. Werner, Jon M and Randy L. Desimone, Human Resource Development, South-Western Educational Publishing.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - II**

**Course Code: MCOHC2.2**

**Name of the Course: Advanced E-Commerce**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

Advanced e-Commerce is a course that focuses on a company's technology and online business operations. It's a computerised information system that allows you to do business over the Internet. E-business majors will obtain a thorough understanding of how to start, fund, and manage online firms. It is intended to familiarise students with the technical foundation for comprehending information systems, as well as the organisational and managerial foundations of systems.

**Course Objectives:**

1. To enable the students to become aware of fundamentals and advanced e-commerce

applications

2. To provide with a higher level of knowledge and awareness of current e-commerce and corporate finance trends.
3. To equip the students in the field of e-marketing, e-payment, e-supply chain management.

### **Course Outcomes:**

After successful completion of this course, students will be able to –

1. discuss the fundamentals and advanced e-commerce applications;
2. describe internet trading interactions such as consumer-to-consumer, business-to-business, and intra-company transactions;
3. explain the concepts of consumer search and resource discovery;
4. demonstrate the efficiency in the field of e-marketing, e-payment, e-supply chain management.

### **Course Inputs**

#### **Block – I**

**Unit – 1: Introduction:** Meaning and Definitions – Features – Need and Scope of E-Commerce – Benefits of E-Commerce – Transition to E-Commerce in India - Application of E-Commerce in Different Sectors – Impact of E-Commerce on Business – Challenges in the E-Commerce Sector – Technological Building Blocks Underlying E-Commerce – Information Technology (IT) Act, 2000 – Limitations of E-Commerce.

**Unit -2: Managing Electronic Commerce:** Introduction – Managing Electronic Commerce – Market Size and Major Developments of E-Commerce in India – Perspectives of E-Commerce – E-Commerce Technology – Prospects for E-Commerce - Contemporary E-Commerce Issues.

**Unit -3: Business Models for E-Commerce:** Introduction - Business Models for E-Commerce – Online Extension of BAM Model – E-Business Models based on Relationship of Transaction Parties – E-Business Models based on Relationship of Transaction Type.

**Unit -4: Internet and E-Commerce:** Introduction – History of Internet – Core Features of the Internet – Internet Software – Internet Applications – Internet and World Wide Web – Extranet and E-mail – Mobile Computing – Types of Mobile Computer – E-Commerce Activities – Software used in E-Commerce.

#### **Block II:**

**Unit-5: Portals:** Introduction to Portals – Calendaring and Scheduling – Functions of Portal – Enterprise Portal – Portal Technologies – Business Benefits – Portal Start Up Costs – Future of Portal - Market Place for E-Commerce – Portals in India.

**Unit -6: Data Warehousing:** Introduction to Data Warehousing – History of Data Warehousing and Importance – Data Warehouse Scope – Data Security: Data Security Technologies, Data Masking and Erasure, International Laws and Standards; Data Marts – Operational Data Stores – Storage Area Network – Data Query Language SQL – Data Mining – Building a Data Warehouse – Types of Data Warehouses.



**Unit -7: E-Marketing:** Introduction – Traditional and e-Marketing – Online Marketing Mix – Internet Marketing Trends – Target Markets – E-Marketing Strategies – E-Advertising.

**Unit -8: E-Customer Relationship Management:** Introduction - Meaning – Features – Framework and Architecture of E-CRM – Strategies of E-CRM Solutions – Phases of E-CRM – Benefits of E-CRM – Typical Business Touch Points – E-CRM Capabilities and the Customer Life Cycle – Case Study.

### **Block III**

**Unit -9: E-Payments System:** Introduction – E-Payment Requirements – Digital Token Based E-payment System – Classification of New Payment System – Properties of Electronic Cash (E-Cash) – Cheque Payment System on Internet – Risk and E-Payment Systems – Designing E-Payment Systems and Digital Signature.

**Unit -10: E-Security:** Information System Security – Security on Internet – Network and Website Security Risks – Hacking Issues – Security Incidents on Internet – E-Business Risk Management Issues – Firewall.

**Unit -11: E-Supply Chain Management:** Introduction to E-Supply Chain Management – E-Logistics of United Parcel Service (UPS) – Supply Chain Management and Customer Needs – Smart Gains – Smart Chains – Supply Chain Architecture – Trends in E-Supply Chain Management.

**Unit -12: Customer Effective Web Design:** Introduction – Requirements of Intelligent Website – Setting Website Goals and Objectives – Website’s Target Audience – Planning the Budget – Analysing Structure of a Website – Web Development Tools.

### **Block IV**

**Unit -13: Information and Decision Support System:** Introduction – DSS and its Components – Group Decision Support Systems – DSS Software – Executive Support Systems – Specialised Information Systems – Artificial Intelligence.

**Unit -14: Internet Security:** Introduction - Secure Transactions – Computer Monitoring – Privacy Issues: Privacy on the Internet, Corporate E-mail Privacy – Computer Crime – Types of Computer Crimes – Specific Threats – Security Softwares.

**Unit -15: Electronic Data Interchange (EDI):** Introduction - Definition of EDI – Scope and Operations of Electronic Data Interchange (EDI) – Concept and Applications of EDI – Models of EDI – Cost of EDI – Benefits and Drawbacks of EDI.

**Unit -16: Management Information System (MIS):** Introduction – Meaning and Definitions of MIS – Components of MIS – Objectives and Requirements of MIS – Decision Making under MIS – Types of Decisions-making under MIS – Challenges and Limitations of MIS.

### **Books Recommended for References:**

1. Joseph P T, E-Commerce: An Indian Perspective, PHI.
2. Sudalaimuthu S. and Anthony Raj S, Computer Applications in Business, Himalaya Publishing House.

3. Krishnamurthy Sandeep, E-Commerce Management, VidyaVikas Publication.
4. Murthy C. S. V, E-Commerce – Concepts, Model, and Strategies, Himalaya Publishing House.
5. Whitely D, E-Commerce Strategy, Technology and Applications, McGraw Hill.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - II**

**Course Code: MCOHC2.3**

**Name of the Course: Business Taxation and GST**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

The course is to help students understand the law and application of key types of business taxes including the goods and services tax. Topics covered in this course are introduction to Business Taxes, including a review of business tax reforms; heads of income, depreciation, tax planning and tax assessment; Goods and Services Tax, input tax credit, place, time and value of supply, GST registration, GST technology and related provisions.

**Course Objectives:**

1. To equip the students with the principles and provisions of corporate direct tax and indirect tax
2. To create awareness about the latest changes and updates as per the union budget in every financial year.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. recognize the basics and significance of Indian business taxation;
2. compute a company's total taxable income and tax liability;
3. gain a thorough knowledge of indirect taxes and GST, as well as the implications of new legislation;
4. describe the GST registration, payment, and refund procedures.

**Course Inputs**

**Block I**

**Unit – 1: Introduction to Taxation:** Brief History of Taxation in India – Meaning of Tax and Income Tax – Types of Tax – Canons of Taxation – Basic Concepts of Taxation: Assessment Year – Previous Year – Assessee – Person – Income –

Gross Total Income – Total Income – Casual Income – Capital and Revenue Receipts – Capital and Revenue Expenditure – Exempted Incomes.

**Unit – 2: Definitions of Company:** Introduction – Definitions of Company – Types of Companies: Indian Company – Domestic Company – Foreign Company – Widely-Held Company – Closely-Held Company – Banking Company – Investment Company – Residential Status of a Company – Incidence of Tax – Rates of Tax.

**Unit – 3: Heads of Income:** Introduction – Income from House Property – Profits and Gains from Business or Profession – Capital Gain – Income from Other Sources – Computation of Total Taxable Income and Tax Liability of a Company.

**Unit – 4: Depreciation:** Introduction - Conditions for Charging Depreciation – Block of Assets – Rates of Depreciation – Additional Depreciation – Methods of Charging Depreciation – Computation of Depreciation.

## **Block II**

**Unit – 5: Deductions:** Introduction - Deductions under section 80G to 80U – Procedure for Computation of Total Taxable Income and Tax Liability of a Company – Minimum Alternative Tax (MAT) – Illustrations on MAT.

**Unit – 6: Clubbing, Aggregation and Set-off:** Introduction - Clubbing of Income – Set-off of Losses: Inter Head and Intra Head Set-off of Losses – Carry forward and Set-off of Losses – Illustrations.

**Unit – 7: Tax Planning:** Introduction - Tax Planning – Tax Evasion – Tax Avoidance – Differences between Tax Planning, Tax Evasion and Tax Avoidance - Need for Tax Planning – Limitation of Tax Planning – Tax Planning with respect to Financial Decisions and Managerial Decisions – Own or Lease – Make or Buy – Repair or Replace – Renewal or Renovation – Shutdown or Continue Decisions.

**Unit – 8: Tax Assessment:** Introduction – Types of Assessment – Procedures of Assessment – Advance Tax Payment – Computation of Advance Tax Payments - Tax Deducted at Source (TDS) – Refunds and Penalties – Appeals and Revision.

## **Block III**

**Unit – 9: Introduction to Goods and Services Tax (GST):** Introduction – Meaning and Definitions of GST - Objectives and Salient Features of GST – Subsuming of Taxes – Benefits of Implementing GST – Structure of GST (Dual Model) - GST Council - Constitutional Amendments.

**Unit – 10: GST Acts:** Introduction - Salient Features of CGST Act – SGST Act (Karnataka State) – IGST Act – Important Definitions under CGST and IGST Act, 2017 – GST (Compensation to State) Act, 2017.

**Unit – 11: Levy and Collection of Tax:** Introduction – Supply – Scope of Supply – Composite Supply and Mixed Supply – Intra-State Supply – Inter-State Supply - Levy and Collections – Composition Levy – Person Liable to pay GST – Exempt Supply – Non-Taxable Supply and Non-GST Supply – Rates of GST –E-Way Bill.

**Unit – 12: Input Tax Credit:** Introduction – Meaning of Input Tax Credit – Eligibility and Conditions for taking Input Tax Credit – Input tax Credit in respect of Job Work – Reverse Charge Mechanism – Distribution of Credit by Input Service Distributor (ISD) – Recovery of Input Tax Credit.

**Block IV**

**Unit – 13: Place, Time and Value of Supply:** Introduction – Time of Supply of Goods and Services – Place of Supply of Goods and Services – Value of Supply – Computation of Taxable Value and Tax Liability.

**Unit – 14: GST Registration:** Introduction - Meaning of GST Registration – Advantages of Registration under GST – Persons not Liable for Registration – Compulsory Registration – Procedure for Registration – Deemed Registration – Cancellation of Registration – Revocation of Registration.

**Unit – 15: Assessment and Returns:** Introduction - Meaning of Assessment under GST – Types of Assessment under GST – Furnishing Details of Outward Supplies and Inward Supplies – First Return, Annual Return and Final Return – Matching, Reversal and Reclaim of Input Tax Credit and Output Tax Liability.

**Unit – 16: GST and Technology:** Introduction - The Indian GSTN Structure – Goals of GSTN – Power and Functions of GSTN – Design and Implementation Framework of GSTN.

**Books Recommended for References:**

1. Vinod K Singhanian – “Direct Taxes - Law and Practice” -Taxman Publications.
2. H C Mehrotra and Goyal - “Direct Taxes” – Sahitya Bhavan Publications.
3. Gaur and Narang- Direct Taxes - Kalyani Publishers.
4. Madhukar N Hiregange - Goods and Services Tax - Wolters Kluwer.
5. Datey V.S - All About GST - Taxman's Publishing House.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - II**

**Course Code: MCOSC2.1A/C**

**Name of the Course: Accounting Theory and Analysis**

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Semester end Examination
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3	3 Hours	100	20	80
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**Course Description:**

This course is develop an accounting thinking that can be applied to a practical grasp of the financial reporting process, the accounting profession, and accounting's controversial role in today's dynamic corporate environment. This course is designed to help students to solve contemporary accounting difficulties connected to financial reporting, with a focus on recent accounting trends and contentious issues..

**Course Objectives:**

1. To enable the students to analyse and equip with the contemporary issues in accounting.
2. To familiarise the students with accounting concepts based on widely accepted accounting principles.
3. To examine and interpret accounting transactions and reports generated by the accounting system using critical thinking skills.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. analyse the accounting standards and its practices in India;
2. demonstrate various contemporary issues in accounting namely human resource accounting, creative accounting, social accounting, forensic accounting, etc.;
3. explain how recent legislations, accounting and auditing standards supports the future accounting profession;
4. consider the impact of audit-related issues on the quality of financial reporting;
5. develop good communication abilities, both verbal and in writing.

**Course Inputs**

**Block I**

**Unit –1: Introduction to Accounting Theory:** Meaning and Definitions of Accounting and Accounting Theory – Role of Accounting and Accounting Theory – Approaches to the Formulation of Accounting Theory – Accounting as a Language and Accounting as an Information System – Financial Reporting.

**Unit –2: Accounting Standards:** Introduction – International Accounting Standards (IAS) – List of International Accounting Standards – Accounting Standards in India – List of Indian Accounting Standards – Mandatory Accounting Standards – Scope of Accounting Standards – Accounting Standards Board.

**Unit –3: Human Resource Accounting:** Introduction – Meaning and Definitions – Objectives – Advantages of HRA – Difficulties in Implementing HRA – Methods for Valuation of Human Resources – HRA Practices in India – Simple Illustrations on Acquisition Cost Model (Historical Cost Method) and Lev and Schwartz Model.

**Unit –4: Government Accounting:** Introduction – Meaning and Definitions – Objectives – General Principles of Government Accounting – Comparison of Commercial

Accounting with Government Accounting – Role of Comptroller and Audit General of India – Role of Public Accounts Committee and Review of Accounts.

## **Block II**

**Unit –5: Social Accounting:** Introduction – Meaning and Definitions – Objectives Social Accounting – Scope of Corporate Social Responsibility – Social Cost and Benefits – Social Income Statement and Social Balance Sheet – Social Audit: Need, Elements, Advantages of Social Audit, Utilisation of Social Audit Results; Recent Developments in Social Accounting.

**Unit –6: Environmental Accounting:** Introduction – Meaning and Definitions – Objectives – Classifications – Functions – Importance of Environmental Accounting – Statement of Environmental Assets and Liabilities – Environmental Audit in India.

**Unit –7: Forensic Accounting:** Introduction – Meaning and Definitions – Objectives of Forensic Accounting – Differences between Audit and Forensic Accounting – Need for Forensic Accounting – Role of Forensic Accountant – Forensic Reporting.

**Unit –8: Creative Accounting:** Introduction - Meaning and Definitions – Causes – Techniques of Creative Accounting – Objections against Creative Accounting – Detecting and Control of Creative Accounting – Creative Accounting Practices in India.

## **Block III**

**Unit –9: Accounting for Price Level Changes:** Introduction – Meaning and Definitions – Objectives – Advantages and Disadvantages of Price Level Accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power Method – Current Cost Accounting Method – Price Level Accounting and Indian Scenario.

**Unit –10: Accounting for Intangibles:** Introduction – Meaning and Definitions – Objectives of Accounting for Intangibles – Characteristics of Intangible Fixes Assets – Differences between Tangible and Intangible Assets – Types of Intangible Assets – Accounting Methods – Accounting Standards on Intangible Assets in India.

**Unit –11: Recent Trends in Financial Reporting:** Introduction – Sustainability Reporting – Benefits, Motivations or Drivers for preparing Sustainability Reporting, Problems with Sustainability Reporting, Sustainability issues in Financial Reporting in India; Triple Bottom Line (TBL) Reporting: Three P’s of Triple Bottom Line, Benefits of Triple Bottom Line, Challenges of Triple Bottom Line Reporting; Integrated Reporting – Adoption and Challenges of Integrated Reporting.

**Unit –12: Computerized Accounting:** Introduction – Meaning – Features of Computerised Accounting – Role of Computers in Accounting – Advantages and Disadvantages of Computerised Accounting – Differences between Computerised and Manual Accounting – Accounting Software: Types of Computerised Accounting Software, Important Need of Accounting Software; Computerised Financial Accounting System.

**Books Recommended for References:**

1. Maheswari S N and Maheswari S K, Advanced Accounting Vol II, Vikas Publications, New Delhi.
2. Gupta R L and Radhaswamy - Advanced Accounting, Vol 2, Sultan Chand & Sons, New Delhi.
3. Chakravarthy S K, Topics in Accounting and Finance, OUP, New Delhi.
4. Arunkumar Bose and MalayenduSaha, Studies in Accounting and Finance, Contemporary Issues and Debates - Pearson Education - New Delhi.
5. J. Madegowda, Advanced Management Accounting, Himalaya Publishing House.

**Name of the Programme: Master of Commerce (M.Com)****Semester - II****Course Code: MCOSC2.2A/D****Name of the Course: Financial Management**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

This course is concerned with financial management. This course explains how companies use financial decision-making to achieve their financial goals. This course will also cover financial tools and approaches that can be utilised to assist businesses optimise value by bettering capital budgeting, capital structure, and working capital management decisions.

**Course Objectives:**

1. To enable the students to acquire the theoretical aspects of Finance, Financial Management and its application to the practical field.
2. To make the students to familiarize with the operational and institutional aspects of today's financial markets.
3. To ascertain that students can use suitable appraisal and valuation approaches when making and assessing financial decisions.
4. To introduce students to modern approaches to dealing with financial risk and its relationship to investment returns.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. acquire a thorough knowledge of numerous financial management ideas;
2. apply a variety of financial tools and approaches;

3. develop analytical skills, which can help you make better business decisions.

### Course Inputs

#### Block I

**Unit -1: Financial Management:** Introduction – Meaning and Definitions – Nature of Financial Management – Scope of Finance – Objectives of Financial Management – Finance Functions – Financial Goals – Profit Maximisation Vs Wealth Maximisation – Role of Financial Manager in India – Financial Decisions – Challenges in the Global Era.

**Unit – 2: Financial Planning and Control:** Introduction – Meaning and Importance of Financial Planning – Steps in Financial Planning – Meaning and Importance of Financial Control – Major Tools of Financial Control – Advantages and Limitations of Financial Control.

**Unit -3: Time Value of Money:** Introduction – Simple Interest – Compound Interest – Present Value – Even Cash flows and Uneven Cash flows – Present Value of an Annuity – Future Value – Even Cash flows and Uneven Cash flows.

**Unit -4: Cost of Capital:** Introduction – Meaning and Definitions – Importance of Cost of Capital – Components of Cost of Capital – Factors Affecting for Financing Costs – Determination of Cost of Capital: Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings – Weighted Average Cost of Capital (WACC).

#### Block II

**Unit -5: Capital Structure and Leverages:** Introduction – Meaning of Capital Structure – Features of an Appropriate Capital Structure – Factors Determining Optimum Capital Structure – EBIT-EPS Analysis – Illustration on EBIT-EPS Analysis – Point of Indifference – Meaning of Leverages – Types of Leverages – Illustrations on Computation of Financial Leverage, Operating Leverage and Combined Leverage – Trading on Equity.

**Unit -6: Capital Structure Theories:** Introduction – Net Income (NI) Approach – Net Operating Income (NOI) Approach – Optimum Capital Structure – Modigliani-Miller Approach – The Trade-off Theory – Agency Cost Theory – The Signalling Theory.

**Unit -7: Capital Budgeting Decisions:** Introduction – Need and Importance of Capital Budgeting – Difficulties in Capital Budgeting – Techniques of Capital Budgeting – Traditional Techniques: Pay Back Period – Accounting Rate of Return; Modern Techniques: Discounted Pay Back Period – Net Present Value Method – Profitability Index – Internal Rate of Return.

**Unit -8: Risk Analysis in Capital Budgeting:** Introduction – Types of Risks – Techniques of Measuring Risks in Capital Budgeting – Probability Approach – Variance – Standard Deviation – Co-efficient of Variation - Risk Adjusted Discounted Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis – Decision Tree Analysis.

#### Block III



**Unit -9: Dividend Decisions:** Introduction – Meaning – Types of Dividend – Dividend Policies – Types of Dividend Policies – Procedural and Legal Requirements involved in Payment of Dividend – Factors Affecting Dividend Policy – Bonus Shares and Stock Splits – Buyback of Shares.

**Unit -10: Dividend Theories:** Introduction - Irrelevance Theory of Dividend – Modigliani-Miller Approach – Relevance Theory of Dividend – Walter’s Model and Gordon’s Model – Illustrations on Walter’s and Gordon’s Model of Dividend Decisions.

**Unit -11: Working Capital Management:** Introduction – Meaning and Definitions of Working Capital – Types of Working Capital – Working Capital Management: Meaning and Definitions, Objectives of Working Capital Management – Working Capital Cycle / Operating Cycle – Stages in Operating Cycle – Determining Working Capital Requirement of a Firm – Problems of Excessive and inadequate Working Capital – Illustrations on Estimation of Working Capital Requirements.

**Unit -12: Inventory Management, Receivables Management and Cash Management:** Inventory Management: Meaning – Motives – Objectives – Cost of Holding Inventory – Techniques of Inventory Control; Receivables Management: Meaning of Receivables – Characteristics – Objectives – Factors Influencing Investment in Receivables – Credit Policy – Monitoring Accounts Receivables; Cash management: Motives and Objectives of Holding Cash – Factors Determining Cash Needs of a Firm – Cash Planning – Cash Management Techniques – Cash Management Models - Miller’s Model and Baumol Model.

**Books Recommended for References:**

1. M Y Khan and P K Jain, Financial Management, TMH Publication.
2. I M Pandey, Financial Management, Vikas Publishing.
3. Prasanna Chandra, Financial Management: Theory and Practice, TMH Publication
4. Sudhindra Bhat, Financial Management: Principles and Practice, Excel books Publication.
5. Ravi M. Kishore, Financial Management: Problems and Solutions, Taxman.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - II**

**Course Code: MCOSC2.1B/D**

**Name of the Course: Advertising and Sales Promotion**

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Semester end Examination
3	3 Hours	100	20	80

**Course Description:**

The elements of advertising and sales promotion in the corporate environment are covered in this course. Advertising and sales promotion appeals, media selection, advertising and sales promotion as a marketing tool, and methods of assessing efficacy are among the topics

covered.

**Course Objectives:**

1. The objective of the course is to acquaint the students with concepts, techniques.
2. To equip with various application of developing an effective advertising programme
3. To develop the ability to effectively manage sales promotion.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. discuss various concepts and techniques of advertising;
2. acquire practical experience in developing effective advertising programme;
3. manage the manage sales promotion efficiently.

**Course Inputs**

**Block I**

**Unit -1: Advertising:** Introduction – Meaning and Definitions – Purpose – Characteristics – Advantages of Advertising – Role of Advertising in Marketing Mix – Role of Advertising in Society - Functions – Objectives – Types of Advertising – Essentials for Effective Advertising.

**Unit -2: Advertising Research:** Introduction – Meaning and Definitions – Scope of Marketing Research – Types of Research – Process of Conducting Marketing Research – Identification of Research Problems and Research Goals – Identification of Sampling for the Study – Sources of Data Collection – Data Analysis and Result Presentation – Application of Marketing Research.

**Unit -3: Marketing and Advertising Planning:** Introduction - Marketing Plan: Meaning and Elements of Marketing Plan – Brand Positioning - Product Positioning – Perceptual Mapping for Positioning – Research for the Purpose of Positioning – Brand Personality – Advertising Plan – Objectives of an Advertising Plan – Foote, Cone, Belding (FCB) Model – DAGMAR Approach – Advertising Campaign.

**Unit -4: Advertising Agency:** Introduction – Meaning of Advertising Agency – Advertising Department – Account Management – Structuring the Ad Agency – Client-Agency Relationship.

**Block II**

**Unit -5: Creativity, Creative Strategy and Copywriting:** Introduction – Creative Thinking – Creative Strategy – Copywriting: Elements, Art of Copywriting and Copywriting Techniques; Copywriting for Radio, TV and Outdoor Media – Scripting for TV Commercials: Characteristics of TV Commercials – Objectives of TV Commercials – Important Features of TV ads – Forms of TV Commercials.

**Unit -6: Media Planning and Print Media:** Introduction – Meaning and Importance of Media Planning – Media Objectives – Media Strategy: Strategies for Optimisation of Value from Media Planning – Factors Affecting Media Planning – Media Planning in India – Print Media – Types of Advertising – Newspaper Advertising – Magazine Advertising.

**Unit -7: Advertising copy:** Introduction – Design – Types – Characteristics of Advertising Copy – Essential of Good Advertising Copy - Common Mistakes in an Ad Copy.

**Unit -8: Consumer Orientation and Ethics in Advertising:** Consumer Orientation in Advertising: Meaning and Definitions – Characteristics – Importance – Scope of Consumer Orientation – Ethical Issues in Advertising – Central Issues in Advertising – Ethical Conduct – Unethical Conduct – Measures to Improve Ethical Conduct.

### **Block III**

**Unit -9: Sales Promotion:** Introduction – Meaning and Definitions – Objectives of Sales Promotion – Growing Importance of Sales Promotion – Consumer Promotion – Role of Coupons/Vouchers – Customer Contests – Managing Trade Promotion.

**Unit -10: Public Relations:** Introduction – Definitions and Objectives of Public Relations – Corporate Image and its Importance – Corporate Identity – Elements of Corporate Identity – Media Coverage – Internal Communication – Public Relations and Marketing.

**Unit -11: Sales Management:** Introduction – Characteristics of Sales Management – Personal Selling: Objectives and Features of Personal Selling, Requisites of Effective Personal Selling; Special Characteristics of Successful Sales Job – Types of Selling Jobs – Major Steps in Effective Selling – Sales Presentation – Methods of Sales Presentation – Sales Demonstration – Use of Questions – Handling Objection – Closing the Sales.

**Unit -12: Personal Selling Strategy:** Introduction – Meaning – Advantages and Disadvantages of Personal Selling – Types of Sales Persons – Common Selling Styles – Size of the Sales Force – Turnover of Sales Personnel – Sales Executive – Key Skills for a Sales Executive – Sales Force Management – Objectives – Major Steps in Sales Force Management.

### **Books Recommended for References:**

1. S.A. Chunawalla, 'Advertising, Sales and Promotion Management', Himalaya Publishing House.
2. G.S. Sudha, 'Sales and Advertising Management', Ramesh Book Depot, Jaipur-Delhi.
3. Sengupta, Subroto, 'Brand Positioning, Strategies for Competitive Advantages,' Tata McGraw Hill.
4. Kevin Lane Keller, Strategic Brand Management, PHI, New Delhi.
5. Harsh Varma, Brand Management, Excel Books, New Delhi.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - II**

**Course Code: MCOSC2.2B/C**

**Name of the Course: Industrial Relations**

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Semester end Examination
3	3 Hours	100	20	80

### Course Description:

The course describes the fundamental ideas of industrial relations. It examines the historical features of work and the employment connection, as well as the origins and evolution of labour relations to the current day. In addition, the course covers the organisational, institutional, and market settings that influence labour relations in any industrial society. A good grasp of the essential players in any industrial relations system - employees, employers, trade unions, employer organisations, and the state – and how they interact, sometimes constructively and sometimes in conflict, can be understood by the end of this course.

### Course Objectives:

1. To familiarize the students with basic concepts of Industrial Relations and its applications.
2. To demonstrate a thorough understanding of the topic of labour relations.
3. To apply the fundamental principles of industrial relations and their interconnections at the individual, organisational, and national levels.

### Course Outcomes:

After successful completion of this course, students will be able to –

1. gain thorough knowledge in the field of industrial relations;
2. apply the fundamental principles of industrial relations and their interconnections at the individual, organisational, and national levels;
3. recognize and think about social, historical, and equality challenges in industrial relations;
4. conduct research and evaluate current procedures to provide solutions to industrial relations issues.

### Course Inputs

#### Block I

**Unit -1: Philosophy of Industrial Relations:** Introduction - Concept and Scope – Objectives and Coverage – Strategies – Values – Systems Approach – Functional Approaches of Industrial Relations.

**Unit -2: Industrial Relations :** Introduction – Meaning and Definitions – Characteristics of Industrial Relations – Objectives of Industrial Relations – Importance of Industrial Relations – Industrial Relations Scenario in India.

**Unit -3: Evolution of Industrial Relations:** Introduction – An Overview of Industrial Relations in India – Industrial Truce Resolution, 1962 – Industrial Relations Policy – Evolution of Industrial Relations – Factors Influencing on Industrial Relations – Parties of Industrial Relations – Industrial Peace or Harmonious Industrial Relations – Causes for Poor Industrial Relations.

**Unit -4: Industrial Disputes:** Introduction – Meaning and Definitions of Industrial Disputes - History of Industrial Disputes – Causes of Industrial Disputes – Consequences of Industrial Disputes – Methods of Reducing of Industrial Disputes.

## **Block II**

**Unit -5: Forms of Industrial Disputes:** Introduction – Measures to Control Industrial Disputes – Forms of Industrial Disputes – Strike – Lock-out.

**Unit -6: Grievance Handling and Discipline:** Introduction – Meaning and Definitions of Grievance Handling – Causes for Employee Grievances – Consequences of Effects of Grievances – Presentation of Grievance – Role of Human Resources in Grievance Handling – Model of Grievance Procedure – Grievance Redressal Mechanism – Industrial Discipline: Meaning, Nature, Types, Features and Objectives of Industrial Discipline; Industrial Indiscipline: Meaning and Causes of Industrial Indiscipline – Discipline Implementation.

**Unit -7: Settlement of Industrial Disputes:** Introduction – Methods of Settlement – Voluntary and Compulsory Conciliation – Arbitration – Procedure of Arbitration – National Arbitration Promotion Board – Evaluation of Working of Voluntary Arbitration – Compulsory Arbitration or Adjudication – Model Principle for Reference of Disputes to Adjudication.

**Unit -8: Technological Change and Industrial Relations:** Introduction – Forms of Technological Change – Attitudes to New Technology – Impact of Technology – Globalisation Approach – Rationalisation and Automation.

## **Block III**

**Unit -9: Trade Unionism:** Introduction – Meaning and Definitions of Trade Union – Characteristic of Trade Unionism – Functions of Trade Unionism – Purpose of Workers Joining the Trade Union – Trade Union Movement in India – Profile of Major Trade Union Organizations – Theories of Trade Union – Structure of Trade Union.

**Unit -10: Trade Unions Act, 1926:** Introduction – Management of Trade Unions – Objectives of Trade Union Act – Provisions of the Act – Problems of Trade Union – Suggestions to Improve the Conditions of Trade Union.

**Unit -11: Collective Bargaining:** Introduction – Meaning and Concept of Collective Bargaining – Functions – Approaches – Structure – Characteristics – Elements – Theories – Strategies – Process – Preparation Collective Bargaining – Collective Agreements – Conditions for Success of Collective Bargaining – Emerging Issues.

**Unit -12: Employee Participation in Management:** Introduction – Elements – Objectives – Levels – Forms – Pre-requisites of Employee Participation in Management – Participative Arrangements.

### **Books Recommended for References:**

1. A.M Sarma, Industrial Relations – Conceptual and Legal Frame Work, Himalaya Publishing House.

2. C B Memoria, Dynamics of Industrial Relations in India, Vikas Publishing.
3. P Subba Rao, Human Resources Management and Industrial Relations, S Chand.
4. V. P. Michael, Human Resource Management and Industrial Relations, Himalaya Publishing House.
5. P C Tripathi, Personnel Management and Industrial Relations, S Chand.

**THIRD SEMESTER**  
**M.COM**

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - III**

**Course Code: MCOHC3.1**

**Name of the Course: Research Methodology**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

As part of their professional job, students will learn how to review and perform methodologically sound research. Students develop the skills to recognise and reflect on the advantages and disadvantages of various research approaches, to appreciate the connections between theory and practise, to critically evaluate research, and to address ethical and practical challenges. The course covers a step-by-step approach to the design and implementation of quantitative and qualitative methodologies such as case studies and precedent studies, surveys, interviews, focus groups, participant observation, textual and media analysis, and participant observation.

**Course Objectives:**

1. To facilitate towards conceptual framework of research methodology
2. To equip with various applications in analysing the research problem
3. To develop the ability to draw findings and conclusion of the study in the form of systematic reports.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. develop an analysis of various kinds of research, objectives of doing research, research process, research designs and sampling.
2. apply the methods while working on a research project work
3. choose the appropriate research design and develop appropriate research hypothesis for a research project.

**Course Inputs**

**Block I**

**Unit -1: Introduction:** Meaning of Research – Objectives of Research- Types of Research – Research Approaches – Significance of Research – Research Process –Scientific Method and Non-Scientific Methods- Criteria of Good Research.

**Unit -2: The Research Approach:** Introduction - The Philosophical Background - The Qualitative Approach - The Quantitative Approach - The Mixed-Methods Approach - Criteria for Selecting a Research Approach

**Unit -3: Research Problem:** Introduction- Defining Research Problem – Selecting the Research Problem- Necessity of Defining the Problem – Technique involved in defining a Problem.

**Unit -4: Review of Literature:** Introduction - Meaning - Need of Review of Literature - Objectives of Review of Literature - Sources of Literature - The Functions of Literature - How to Conduct the Review of Literature - Some Hints for the



Review of Literature - Precautions in Library Use - Reporting the Review of Literature.

## **Block II**

**Unit -5: Research Design:** Introduction - Meaning of Research Design – Need for Research Design – Features of a Good Research Design – Generating Research Hypothesis – Research Process – Different Research Design – Research Proposal.

**Unit -6: Sampling Design:** Introduction - Census and Sample Survey – Implications of a Sample Design – Steps in Sampling Design – Criteria of Selecting a Sampling Procedure – Characteristics of a Good Sample Design – Different Types of Sample Designs.

**Unit -7: Measurement and Scaling Techniques:** Introduction - Measurement in Research – Measurement Scales – Sources of Errors in Measurement – Tests of Sound Measurement – Techniques of Developing Measurement Tools – Scaling – Meaning – Scale Classification Bases – Important Scaling Techniques.

**Unit -8: Sources of Data Collection:** Introduction - Sources of Primary Data- Observation Method – Interview Method – Survey Method – Questionnaire Construction and Design – Secondary Data – Primary Vs Secondary Data.

## **Block III**

**Unit -9: Sampling Techniques:** Introduction - Meaning – Steps in Sampling – Types of Sample Design – Probability and Non-Probability Sampling Design – Size of Sample – Sampling Error.

**Unit -10: Processing of Data:** Introduction - Processing Operations – Editing – Coding – Classification – Tabulation - Some Problems in Processing – Elements/ Types of Analysis - Statistics in Research.

**Unit -11: Testing of Hypothesis:** Introduction - Meaning - Procedure for Hypothesis Testing – Measuring the Power of a Hypothesis Test – Test of Hypothesis - Null and Alternative Hypothesis - Level of Significance.

**Unit -12: Chi-square Test:** Introduction - Chi-square as a Test for Comparing Variance – Chi-square as a Non-parametric Test – Conditions for the Application of Chi-square Test – Steps Involved in Applying Chi-square Test – Alternative Formula – Characteristics of Chi-square Test.

## **Block IV**

**Unit -13: Interpretation of Data:** Introduction - Meaning of Interpretation – Why Interpretation – Techniques of Interpretation – precaution in Interpretation.

**Unit-14: Report Writing:** Introduction - Significance of Report Writing – Different Steps in Writing Report – Layout of the Research Report – Types of Reports – Oral Presentation – Mechanic of Writing a Research Report – Precautions for Writing Research Reports.

**Unit -15: Computer in Research:** Introduction – The Computer and Computer Technology – The Computer System – Computer Applications – EXCEL- SPSS - The Benefits of Using SPSS for Survey Data Analysis.

**Unit -16: Ethics in Research:** Introduction - Ethical Norms & Ethical issues in Research, Plagiarism.

**Books Recommended for References:**

1. C.R. Kothari, Research Methodology Methods and Techniques (Second Revised Edition)- New Age International Publishers, New Delhi.
2. O.R. Krishnaswami and M. Ranganatham, Methodology of Research in Social Sciences, Himalaya Publishing House, New Delhi.
3. Murthy, M.N, Sampling Theory and Methods, Calcutta Statistical Publishing Society, 1967.
4. Bhattacharya, Srinibas, Psychometrics and Behavioural Research, sterling Publishers Pvt. Ltd., 1972.New Delhi.
5. Levin Richard I., Statistics for Management, Prentice Hall of India Pvt. Ltd., 1979, New Delhi.

**Name of the Programme: Master of Commerce (M.Com)****Semester - III****Course Code: MCOHC3.2****Name of the Course: Quantitative Techniques**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

A course which covers the quantitative analysis tools associated with management decision making. This course covers linear programming through graphical and simplex method, transportation and artificial problem, network analysis, inventory, decision theory, probability and related concepts.

**Course Objectives:**

1. To impart students with knowledge of concepts and tools of Quantitative Techniques and make them apply these in management decision making
2. To make the students to familiarise with the importance of statistics in business decision-making.
3. To demonstrate a thorough knowledge of statistical terminology and be able to discuss the benefits and drawbacks of various statistical procedures.
4. To analyse statistical data, as well as determine when (and when not) significant statistics are being utilised.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. identify, formulate and solve linear programming problems graphically and

mathematically;

2. solve optimization problems such as transportation and assignment problems;
3. improve decision-making, develop critical thinking and employ PERT and CPM methodologies;
4. determine the various sorts of decision-making environments and the relevant decision-making strategies.

### **Course Inputs**

#### **Block I**

**Unit – 1: Introduction:** Meaning of Quantitative Techniques - Classification of QT - Statistical Techniques - Role of Quantitative Techniques in Business and Industry - Limitations of QT.

**Unit – 2: Linear Programming:** Introduction - Formulation of LP Problem - Characteristics of LP Problem - Procedure of Solving LPP by Graphical Method - Illustrations.

**Unit – 3: Simplex Method:** Introduction - Procedure for Solving LPP by Simple Algorithm - Dual Linear Programming - Illustrations.

**Unit – 4: Artificial Variable Technique:** Introduction – Big-M Method – Illustrations.

#### **Block II**

**Unit – 5: Transportation Problem:** Introduction - General Structure of the Problem - Procedure to find an optimal solution – Illustrations.

**Unit – 6: Assignment Problem:** Introduction – Difference between Transportation Problem and Assignment Problem – Mathematical Formulation of the Assignment Problem – Illustrations.

**Unit – 7: Networking Analysis – 1:** Introduction - Project Evaluation and Review Techniques (PERT) - Background and Development – Estimating the Activity Time – Determination of Earliest Expected and Latest Allowable Times – Determination of Critical Path – Illustration.

**Unit – 8: Networking Analysis – 2:** Introduction - Critical Path Method (CPM) - Determination of Critical Path Method – Applications of CPM – Illustrations.

#### **Block III**

**Unit – 9: Game Theory:** Introduction – Definitions – Pay-off – Types of Games – The Maxmin-Minmax Principle – Game without Saddle Point – 2x2 Games without Saddle Point – Limitations of Game Theory.

**Unit – 10: Replacement Models:** Introduction – Replacement of assets that Deteriorate with Time – Discrete Cases when Time Value of Money is not considered and when Time Value of Money is considered – Replacement of Equipment that Fails Suddenly.

**Unit – 11: Queuing Theory:** Introduction – Queuing System – Kendall’s Notation for Representing Queuing Models – Classification of Queuing Model – Illustrations.

**Unit – 12: Sequencing Problems:** Introduction – Definition – Problems with n Jobs through Two Machines – Processing n Jobs through Three Machines A, B, C.

**Block IV**

**Unit – 13: Inventory Control:** Introduction –Reasons for Maintaining Inventories – Types of Inventory – Inventory Cost – EOQ Model – Sensitivity Analysis - Model with Price Break Inventory Control System in Practice.:

**Unit – 14: Simulation:** Introduction – Types of Simulation – Random Variable – Monte-Carlo Technique – Simulation Applications - Illustrations.

**Unit – 15: Probability:** Introduction - Basic Rules – Random Variables - Important Terms and Concepts – Probability Distributions – Theoretical Distributions.

**Unit – 16: Decision Theory:** Introduction – Types of Decision Making Situations – Decision Making under Certainty – Decision Making under Uncertainty – Different Optimal Decision Criteria – Decision Trees.

**Books Recommended for References:**

1. Srivastava U.K., Shenoy G.V., Sharma S.C. – Quantitative Techniques for Managerial Decision – New Age International Publishers – New Delhi.
2. Richard, I. Levin and Charles A. Kirkpatrick – Quantitative Approaches to Management - McGraw Hill Kogakusha Ltd. – New Delhi.
3. Budnik, Frank S Dennis Mcleavey, Richard Mojena – Principles of Operation Research - AIT BS - New Delhi.
4. Sharma J K – Operation Research- Theory and Applications - Mc Millan, New Delhi.
5. Anitha, Operations Research, Excel Publications.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - III**

**Course Code: MCOHC3.3**

**Name of the Course: International Business**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

The course provides the students an overview of international business. In an international context, the optimum modes of operation may not be the same as in a solely domestic company environment. Exporting and importing, dealing with foreign governments, cultures, and legislation, as well as domestic regulations influencing enterprises seeking to do business outside their home country, are all part of international business.

**Course Objectives:**

1. To make the students assess the fundamental aspects and role of International

Business in the world economy and spread of global competition.

2. To provide basic and broad knowledge in international business environment, strategies and management.
3. To develop an ability to apply concepts, principles and theories to simple business situations.
4. To create an awareness of the different thinking and viewpoints of diverse cultures as well as the awareness of the global business environment and its impacts on businesses.

### **Course Outcomes:**

After successful completion of this course, students will be able to –

1. recognize business operations and business vocabulary in International Business;
2. explore the techniques for entering the international marketplace;
3. emphasis on the impact and dynamics of sociocultural, demographic, economic, technological, and political-legal factors in the foreign trade environment;
4. examine economics and politics of international trade and investment helps in understanding how and why countries differ around the world.

### **Course Inputs**

#### **Block – I**

**Unit -1: International Business-** Introduction - An Overview - Evaluation of International Business – Drivers of Globalisation – Influences of International Business- Stages of Internationalization – Differences between Domestic business and International Business – International Business Approaches – Modes of Entry – Goals of International Business – Advantages of International Business – Problems of International Business

**Unit -2: Theories of International Trade:** Introduction – Mercantilism – Absolute Cost Advantage Theory – Comparative Cost Advantage Theory –Relative Factor Endowments Theory – Country Similarity Theory – Product Life Cycle Theory – Global Strategic Rivalry Theory – Porter’ National Competitive Advantage

**Unit 3: International Business Environment:** Introduction –Social and Cultural Environment – Technological Environment – Economic Environment – Political Environment

**Unit 4: Country Evaluation and Selection:** Introduction – Selection of Manufacturing – International Market Selection – Factors Influencing International Market Selection – Process of Market Selection –Strategies for International Market Selection – Data collection and analysis – Country Comparison Tools.

#### **Block –II**

**Unit -5: Modes of Entering International Business:** Introduction – Modes of entry: Exporting, Licensing, Franchising, Contract Manufacturing, Management Contracts, Turnkey Projects, Foreign Direct Investment- without alliance, Alliances like Mergers and Acquisitions, Joint Ventures; Comparison of different modes of entry – Conflict Management – Strategic Functional Alliances – Break-up of Alliances.

**Unit -6: Foreign Direct Investment:** Introduction – Meaning – International Investment theories –Factors influencing FDI – Types of FDI – Costs and benefits of FDI – Trends in FDI – Foreign Direct Investment in India.

**Unit -7: Globalization:** Introduction – Meaning and Definitions of Globalisation – Integrated globalization – Emerging global economy – Drivers of Economic globalization – globalization of Markets – Globalization of Production – Globalization of Investment –Globalization of Technology – Globalization debate – advantages and disadvantages of globalisation – Globalization: Policy issues – Globalization and India

**Unit -8: World Trade Organization:** Introduction - General agreement on Tariffs and Trade (GATT) – Establishment of World Trade Organization – The Uruguay round package – organizational structure of the WTO – WTO and Anti-dumping measures – WTO: The third pillar in the Global Business – Ministerial conferences of the WTO – India and the WTO .

### **Block –III**

**Unit -9: Multinational Corporations:** Introduction - Definitions and Concepts – Factors that contributed for the Growth of MNCs –Organizational Structure of MNCs – Relationship between Headquarters and Subsidiaries – MNCs in India – The Indenisation of Transnational.

**Unit -10: Conflicts and Negotiations in International Business:** Introduction – Global Economy – World Merchandise Trade – World Trade in Commercial Services – Balance of World Trade.

**Unit-11: International Trade:** Introduction - Policies and Relations: Introduction – Tariffs – Subsidies – Import quotas – Voluntary Export Restraints – Local content requirements – Administrative policies – Government intervention in formulating trade policies – international trade relations – international law and business firms.

**Unit -12: Trade Blocks and Business Centres:** Introduction - Economic Integration – European Union – North American Free trade agreement (NAFTA) –The association of south east Asian nations(ASEAN) – European free trade association – Latin American integration association – south Asian association for regional cooperation (SAARC) – The economic and social commission for Asia and the pacific(ESCAP)- Asia pacific economic cooperation (APEC) – Mercosur – Andean – Business centres – implications of trade blocks for business.

### **Block –IV**

**Unit -13: Global Strategic Management and Business Ethics:** Introduction – Peculiarities of global strategic management – value creation – global strategic management process- collaborative strategies – ethics in global business

**Unit -14: International Accounting :** Introduction – valuation of accounting systems – country differences in accounting – accounting clusters – Consequences of absence of comparability- harmonization of differences – accounting for international business – accounting aspects of control systems

**Unit -15: International Finance and Foreign Exchange:** Introduction - International finance: Introduction -Environment – Global capital structure- foreign exchange – the foreign exchange market – convertibility of rupees and its implications – foreign institutional investors – global depository.

**Unit -16: International Financial Institutions and Liquidity:** Introduction - The

International Monetary fund – International liquidity and SDRs – International Bank for reconstruction and development (World Bank) – International development association.

**Books Recommended for References:**

1. Francis Cherunilam, 'International Business', Himalaya Publishing House.
2. P. Subba Rao, 'International Business', Himalaya Publishing House.
3. Sundaram and Black, 'International Business Management', PHI Publication
4. John. J. Wild and Kenneth J. Wild, 'International Business - The Challenges of Globalisation', Pearson Education.
5. N. Prasanna, 'FDI in India – Issues and Challenges', Regal Publications.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - III**

**Course Code: MCOSC3.1A/C**

**Name of the Course: Advanced Management Accounting**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

This course strengthens the students' analytical and problem-solving skills. This course builds on the material covered in Management Accounting and looks at a variety of current management accounting topics. In this course, it is assumed that students have a thorough knowledge of the fundamental management accounting ideas and methodologies.

**Course Objectives:**

1. To enable the students to acquire knowledge of concept, tools and techniques of Management Accounting and its application for managerial decisions.
2. To enable students to get a thorough knowledge of management accounting principles, methods, and procedures.
3. To build competence in their application in managerial decision-making and control.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. assess the efficacy of alternative management accounting methodologies and their application to cost management procedures in organisations;

2. examine current management accounting procedures and practises in the context of the organisation;
3. appreciate the organisational, social and environmental context of management accounting;
4. examine the design and execution of management accounting and control systems in organisations.

### **Course Inputs**

#### **Block I**

**Unit -1: Introduction to Management Accounting:** Introduction - Meaning and Defections – Need – Characteristics – Objectives – Functions – Scope - Importance - Difference between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.

**Unit -2: Financial Statement Analysis:** Introduction - Financial Statements – Meaning and Concepts – Nature – Objectives – Sources of Information - Standards of comparison - Limitations – Types of Analysis and Interpretation – Vertical Analysis – Horizontal Analysis – External Analysis and Internal Analysis.

**Unit -3: Techniques of Analysis and Interpretation:** Introduction - Comparative Financial Statements – Common-size Statements – Trend Analysis – Related Illustrations.

**Unit -4: Ratio Analysis:** Introduction- Accounting Ratio and Ratio Analysis – Steps in Ratio Analysis – Advantages or Uses – Objectives - Interpretations of Ratios – Classification of Ratios - Advantages of Ratio Analysis – Limitations of Ratio Analysis.

#### **Block II**

**Unit -5: Fund Flow Statement:** Introduction - Concept of Fund – Funds Flow Statement – Significance - Sources and Applications of Funds - Funds from Operations – Pro-forma of Fund Flow Statement – Limitations of Funds Flow Statement - Preparation of Fund Flow Statement - Schedules of Changes in Working Capital – Statement of Sources and Applications of Funds.

**Unit -6: Cash Flow Statement:** Introduction – Funds Flow Statement and Cash Flow Statement Similarities and Differences – Utility or Importance of Cash Flow Statement – Sources and Applications of Cash - Preparation of Cash Flow Statement – Summary of Accounting Standard -3 – Limitations of Cash Flow Statement.

**Unit -7: Budgetary Control:** Introduction - Meaning and Definitions of Budget, Budgeting and Budgetary Control – Objectives of Budgetary Control – Classification and Preparations of Budgets – Functional Budget – Master Budget – Flexible Budget – Limitations.

**Unit -8: Social Accounting:** Introduction - Meaning and Definitions of Social Accounting - Objectives of Social Accounting - Need for Social Accounting - Social Cost Benefit Analysis - Social Income Statement.

#### **Block III**

**Unit -9: Transfer Pricing:** Introduction – Meaning and Definitions of Transfer Pricing -



Aims and features of Transfer Pricing - General Rules - Methods of Transfer Pricing - illustration on Transfer Pricing.

**Unit -10: Responsibility Accounting:** Introduction – Meaning and Definitions – Features – Steps involved in Responsibility Accounting – Responsibility Centre – Cost Centre – Profit Centre - Investment Centre – Advantages of Responsibility Accounting.

**Unit -11: Management Reporting :** Introduction - Meaning and Definitions – Fundamental Principles of Managerial Reporting – Models and Types of Reporting – Routine Reports – Material Reports – Labour Reports – Overhead cost Reports – Marketing Reports – Financial Reports.

**Unit -12: Management Audit:** Introduction - Meaning of Management Audit – Change in Scenario – Primary Corporate Objectives – Responsibility Accounting as an Aid to Management Audit – Management Auditor – Appointment of Management Auditor.

**Books Recommended for References:**

1. J. Madegowda, Advanced Management Accounting, Himalaya Publishing House.
2. Horngreen, Charles T, and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Khan and Jain, Management Accounting, Tata McGraw Hill.
4. JawaharLal, Advanced Management Accounting – Text, Problems and Cases, S.Chand & Co.
5. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - III**

**Course Code: MCOSC3.2A/D**

**Name of the Course: Project Appraisal and Infrastructure Finance**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

This course enables the students to gain a thorough and practical working knowledge of the core areas of project and infrastructure finance. This comprises project finance modelling and critical concerns for loan paperwork and insurance, as well as a framework for assessing, structuring, and financing large-scale projects.

**Course Objectives:**

1. To enable the students to have the working knowledge of the process and issues pertaining to preparation, appraisal and financing of projects.
2. To assess infrastructure projects in context of National and Organizational Goals.
3. To conduct financial assessments of projects to determine their financial and economic viability and long-term viability.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. perform a rigorous feasibility analysis on projects before approving them;
2. create the profitability forecasts;
3. develop the risk management strategies that will be used;
4. practice project management decisions and control.

**Course Inputs**

**Block I**

**Unit -1: Introduction to Project Management:** Introduction-Need for Project Management-Project Management - Knowledge Areas and Processes-The Project Life Cycle-The Project Manager (PM)-Phases of Project Management Life Cycle-Project Management Processes-Impact of Delays in Project Completions-Essentials of Project Management Philosophy-Project Management Principles.

**Unit -2: Project Identification and Selection:** Introduction – Project Ideas – Screening of Ideas - Project Identification Process-Project Initiation-Pre-Feasibility Study-Feasibility Studies- Project Break-even Point.

**Unit -3: Project Planning:** Introduction-Project Planning- Need of Project Planning-Project Life Cycle- Roles-Responsibility and Team Work-Project Planning Process-Work Breakdown Structure (WBS).

**Unit -4: Organisational Structure and Organisational Issues:** Introduction-Concept of Organisational Structure-Roles and Responsibilities of Project Leader-Relationship between Project Manager and Line Manager, Leadership Styles for

Project Managers-Conflict Resolution-Team Management and Diversity Management-Change management.

## **Block II**

**Unit -5: Appraisal Criteria and Appraisal Process:** Introduction- **Method** of Appraisal under Certainty – Risk and Uncertainty – Investment Appraisal in Practice – Process Followed by Financial Institutions - Project Appraisal Techniques.

**Unit -6: PERT and CPM:** Introduction-Development of Project Network-Time Estimation-Determination of the Critical Path-PERT Model-Measures of variability-CPM Model-Network Cost System

**Unit -7: Project Risk Management:** Introduction –Risk-Risk Management- Role of Risk Management in Overall Project Management-Steps in Risk Management-Risk Identification-Risk Analysis-Reducing Risk.

**Unit -8: Infrastructure Financing:** Introduction- Meaning of Infrastructure-Features of Infrastructure Financing- Benefits of Infrastructure Financing-Parties Involved in Infrastructure Financing-Types of Infrastructure Financing - Infrastructure and Economic Development.

## **Block III**

**Unit -9: Public Private Partnerships:** Introduction - Meaning of Public –Private Partnerships- Options for Private Sector Partnerships- Selection of Appropriate Option- Public Private Partnerships in India.

**Unit -10: Project Contracts:** Introduction-Types of Contracts in Infrastructure Projects - Financial Closure – Issues in Reaching Financial Closure.

**Unit -11: Role of Capital Markets in Infrastructure Financing:** Introduction-Trends in Infrastructure Financing- Role of Capital Markets in Financing Infrastructure Projects-Trends in Global Financial Markets.

**Unit -12: Role of Financial Institutions and Banks in Infrastructure Finance:** Introduction-Issues in Infrastructure Finance-Role of Banks and Financial Institutions in Infrastructure Finance- Take out Financing-Mezzanine Finance-Tax Implications.

### **Books Recommended for References:**

1. Prasanna Chandra, Project Planning, Analysis, Selection, Financing and Implementation, Tata Mc Graw Hill.
2. Nagarajan K-Project Management-New Age International Ltd.
3. Narendra Singh-Project Management and Control-Himalaya Publishing House.
4. Pandey I M –Financial Management- Vikas Publications.
5. Heagney-Fundamentals of Project Management- Kindle Publication.

**Name of the Programme: Master of Commerce (M.Com)**

## Semester - III

Course Code: MCOSC3.1B/D

Name of the Course: Services Marketing

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Semester end Examination
3	3 Hours	100	20	80

### Course Description:

This course is intended for students interested in pursuing marketing careers in the services or goods industries, as well as non-marketing students interested in learning about the main ideas of services marketing and how they may be applied to give organisations a competitive advantage. The focus is on service universals rather than specific industries. The course is created not just for students who want to work in the service industry, but also for students who want to work in industries that have a significant service component.

### Course Objectives:

1. To enable the students to have the knowledge of emerging trends in the service sector in a developing country.
2. To develop the skills for applying these concepts to the business problems.
3. To provide a supplement to standard marketing and marketing strategy courses by focusing on difficulties and techniques unique to service marketing.

### Course Outcomes:

After successful completion of this course, students will be able to –

1. demonstrate thorough awareness of the similarities and distinctions between service-based and product-based marketing;
2. develop an awareness of the service marketing mix;
3. prepare and apply marketing mix and information systems for service-based organisations;
4. have a holistic concept of marketing concerns such as service productivity, perceived quality, customer pleasure, and loyalty.

## Course Inputs

### Block I

**Unit -1: Introduction:** Emergence of Service Economy – Nature of Service – Goods and Service Marketing - Marketing Challenges - Service Triangle and Marketing Mix – Service Classification – Integrated Approach to Service Management.

**Unit -2: Service Environment:** Introduction – Evolving Environment of Services – Macro and Micro Environmental Forces Driving the Growth of Services – Services in the Modern Economy – Global Environment of Service Sector – Marketing Research and Services

**Unit -3: Consumer Behaviour in Service Marketing:** Introduction - Customer Expectations in Services – Service Costs Experienced by Consumer – the Role of Customer in Service Delivery - Handling of Consumer Misbehaviour – Evaluation of Service Alternations – Customer Satisfaction and Delight – Post-

purchase Evaluation by Customer

**Unit -4: Service Design and Service Delivery:** Introduction – Service Delivery Process – Service Encounters – Role of Service Provider – Intermediaries Involved in Service Process and Service Delivery.

## **Block II**

**Unit-5: Service Products and Pricing:** Introduction to 8 Ps of Marketing Mix – Product – Price – Place - Promotion – Physical Evidence – People – Process – Productivity – Branding of Services – Pricing of Services – Objectives of Pricing – Approaches – Methods and Problem in Pricing.

**Unit -6: Segmentation, Targeting and Positioning Strategy for Services:** Introduction – Need for Segmentation of Services – Bases of Segmentation Services – Segmentation Strategies in Service Marketing – Need for Targeting and Positioning of Services – Positioning Strategies for Services.

**Unit -7: Service Development and Quality Improvement:** Introduction – Types of New Service Development and its Stages – Service Blue Printing – Service Development – Need for Service Development – Importance of Service Development - Service Quality Dimensions – Service Quality Measurement and Service Mapping.

**Unit -8: Distribution of Services:** Introduction - Distribution in a Service Context – Service Location Decision – The Type of Contact – Options for Service Delivery - Service Delivery in Cyberspace – Modes of Delivery – Role of Intermediaries – Distribution Channel.

## **Block III**

**Unit -9: Integrated Services Marketing:** Introduction – Meaning and Importance – Features of Integrated Service Marketing – Integrated Marketing Communication for Service - Advantages of Integrated Marketing Communication – Integration of Service Quality Measures and Managing Quality.

**Unit -10: Customer Relationship Management:** Introduction – Meaning and Definition of CRM – Concept and Growth of Relationship Marketing – Scope of Relationship Marketing – Concept of Lifetime Customer and Customer Loyalty – Benefits and Difficulties of CRM.

**Unit -11: CRM Process and Implementation:** Introduction – Customer Development Process – Customer Retention- Customer Satisfaction – Importance of Customer Retention – Customer Retention Strategies – Customer Life Time Value – Types of Relationship Management – CRM Process for B2B Markets.

**Unit -12: Emerging Issues in Service Marketing:** Introduction – Strategic Approach in Services Marketing – Service Marketing in e-Commerce and e-Marketing and Telemarketing Service – Service Marketing Research for Global Markets – Ethical Aspects in Services Marketing.

### **Books Recommended for References:**

1. Lovelock Chatterjee, Services Marketing: People, Technology and Strategy, Pearson

Education.

2. Christopher Love Lock, Jochen Wirtz and Jayantha Chatterjee, Services Marketing, Pearson Education.
3. Hoffman, Services Marketing, Thomson.
4. Govind Apte, Service Marketing, Excel Books.
5. Kenneth E. Clow and David L. Kurtz, Service Marketing, Biztantra, New Delhi.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - III**

**Course Code: MCOSC3.2B/C**

**Name of the Course: Labour Legislation**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

Knowledge of labour legislation is an essential component of having an effective human resource practise. The welfare and security of workers is critical in industrial relations solutions, particularly in India. This course focuses on numerous labour legislations, dispute resolution machines, and judicial setup in order to provide students with a solid foundation in labour law. Conceptual, descriptive, analytical, practical, and legal issues are covered in this course.

**Course Objectives:**

1. To enable the students to acquire the knowledge of basic concepts of Labour Legislations.
2. To gain the knowledge of the evolution of labour laws and the legal system that governs them.
3. To become familiar with the key features of welfare and wage legislation.
4. To get familiar with the laws governing labour relations, social security, and working conditions.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. acquaint with legal provisions of labour laws in India;
2. develop implementation skills of various Industrial and labour laws;
3. acquire skills for practical implications of legislations in industrial settings.

**Course Inputs**

**Block I**

**Unit -1: Introduction:** Historical Background- Need – Objective - Principles of Labour

Legislation – Pre-independent Period – Post-independent Period – Indian Contribution and Labour Policy.

**Unit -2: Administrative Dimensions of Labour Legislation:** Introduction – Central Machinery – Autonomous Organisations – Legislative Powers – Administrative Dimensions.

**Unit -3: The Factories Act, 1948:** Introduction - Background of the Factories Act – Statutory Development – Why Separate Factories Act? – Salient Features of the Factories Act – Few Important Definitions – Approval, Licensing and Registration of Factories – Provisions Relating to Health.

**Unit -4: Safety Measures:** Introduction – Why Safety Provisions are Required? – Safety through Fencing of Machineries – Lifts and Lifting Machines – Floor, Stairs and Means of Access – Other Protections - Safety to Young Persons – Safety of Women Workers.

## **Block II**

**Unit -5: Welfare Measures, Working Hours and Leave:** Introduction - Need for Providing Welfare Measures – Some Important Facilities – Washing Facilities – Canteen and Sitting Facilities – First – Aid Appliances – Shelter, Rest Rooms and Lunchrooms – Special Provisions for Women Workers – Working Hours and Holidays of Adults – Employment of Young Persons – Annual Leave With Wages – Penalties and Procedures.

**Unit -6: Payment of Wages Act, 1936:** Introduction - Salient Features of the Act – Meaning and Definitions of Payment of Wages Act – Payment of Wages – Deductions from Wages – Enforcement Authorities Under the Act – Penalties.

**Unit -7: Minimum Wages Act, 1948 (Act XI of 1948):** Introduction - Thrust of the Act – Salient Features of the Act – Theories of Wages – Different Concept of Wages – Fixation and Revision of Wages – Payment of Wages – Authorities Under the Act – Penal Provisions.

**Unit -8: Payment of Bonus Act, 1965:** Introduction -Equal Remuneration Act 1976 – Contact Labour Act 1970 – Apprentice Act 1961 – Operations and Applications – Definitions of Payment of Bonus Act – Eligibility and Disqualification for Bonus – Payment of Bonus – Adjustment Against Bonus – Deduction from Bonus – Time Limit and Recovery of Bonus – Authorities Under the ACT – Offences and Penalties

## **Block III**

**Unit - 9: Workmen’s Compensation Act, 1923:** Introduction - Objectives of Workmen’s Compensation Act – 1923 – Payment of Compensation – Disablement – Occupational Disease – Powers of the Commissioners – Controversial Issues.

**Unit -10: Employee State Insurance Act, 1948 and Employees Provident Fund Act, 1952:** Introduction - Salient Features of the Act – Applicability of ESI Act – Administration of ESI Act – Contribution of ESI Act – Benefits of ESI Act – Employees Provident Fund Act, 1952 – Applicability of EPF Act, 1952 – Nomination of EPF Act, 1952 – Modus Operandi of EPF Act, 1952 – Appellate Tribunal of EPF Act, 1952.

**Unit -11: Payment of Gratuity Act, 1972:** Introduction - Payment of Gratuity – Forfeiting of Gratuity – Nomination of Gratuity Determination the Amount of Gratuity.

**Unit -12: Maternity Benefit Act, 1961:** Introduction – The Act and its Applicability – Salient Features of the Act – Depriving of Maternity Benefit.

**Books Recommended for References:**

1. Mamoria, Mamoria, Gankar, Dynamics of Industrial Relations, Himalaya Publishing House.
2. Manjappa, Industrial Relations, Tata McGraw-Hill.
3. Srivastava, S.C. Industrial Relations and Labour Laws, Vikas Publishing House.
4. Pylee, M.V and Simon, G.A, Industrial Relations and Personnel Management. Vikas Publishing House.
5. Srivastava, Industrial Relations and Labour Laws, Vikas Publishing House.

**SKILL ENHANCEMENT COURSE (SEC)**

**(for M.Com Students)**

Semester - III

**Course Code: MCOSEC3.1**

**Name of the Course: Principles and Practice of Banking**

<b>Credits</b>	<b>Exam Duration</b>	<b>Maximum Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
2	1 ½ Hours	50	10	40

**Course Description:**

This course will familiarise students with the fundamental principles, procedures, and practises of banks. The relationship between the banker and the customer's negotiable instruments will be emphasised throughout this course. The banking business and the creation of bank lending policies, particularly the opening and crossing of accounts and the rules of negotiable instruments, are discussed in depth to equip students with the essential bank regulations for such instruments and accounts.

**Course Objectives:**

1. To enable the students to describe the principles and practice of Banking operations and practical functioning of the Banks.
2. To recognize the various services supplied by banks to their consumers.
3. To describe the responsibilities of bank employees who work in various positions inside the bank.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. develop the practical functioning and operation of the banking system in India.



2. describe the process of opening a bank deposit account and different types of account ownership.
3. consider various technologies adopted presently in the Indian banking system.

### **Course Inputs**

#### **Block I**

**Unit -1: Introduction:** History of Indian Banking – Meaning and Definition – Functions of Banker – Unit and Branch Banking – Universal Banking – Banking System in India.

**Unit -2: Types of Banking:** Introduction - Commercial Banks - Private Sector Banks - Public Sector Banks - Foreign Banks - Regional Rural Banks - Co-operative Banks - Reserve Bank of India.

**Unit -3: Banker And Customer :** Introduction- Definition - Relationship between Banker and Customer - Special Types of Customers - Deposit Accounts – Savings Accounts - Current Accounts - Fixed Deposit Accounts - Opening and operation of Accounts – Nomination - KYC requirements - Pass Book - Minors - Partnerships & Companies.

**Unit -4: Special Types of Customers :** Introduction – Minor - Joint Account - Partnership Account - Private and Public Limited Company - NRI Account - Registered and Unregistered Societies and Clubs - Precautions while Opening and Operating Accounts.

#### **Block II**

**Unit -5: Employment of Bank Funds:** Introduction - Liquid Assets-Cash in Hand - Cash with RBI & Cash with other Banks - Investment in securities - Advances (Secured and Unsecured) – Loans - Term Loans - Cash Credit – Overdraft - Discounting of Bills of Exchange.

**Unit -6: Negotiable Instruments:** Introduction - Definition & Characteristics of Cheques - Bills of Exchange & Promissory Notes - Crossings – Endorsements - Collection and payment of Cheques - Liabilities of Parties.

**Unit -7: Paying Banker:** Introduction - Precautions while making Payment of Cheques - Statutory Protection - Payment in Due Course - Collecting Banker – Duties - Rights and Liabilities - Statutory Protection.

**Unit -8: Technology in Banks :** Introduction – Meaning - Internet Banking – ATM - E-Banking - Core Banking - Online Banking - Tele Banking - Computerization in Banks - Merits and its Limitations.

#### **Skill Development Activities:**

1. Visit the Websites of Six Different Commercial Banks (Three Public Sector and Three Private Sector Banks) offering Retail Banking Products.
2. Get details of the various Retail Banking Products offered by them
3. Collect the following forms – Application for opening Bank Account, Pay-in-Slips, and Withdrawal Slips.
4. Write a proforma of a cheque and show different types of Crossing,
5. Collect loan application form from the Bank,
6. Case Studies – Davidson vs Barclay’s Bank, Sunderland vs Barclay’s Bank, Clayton’s

Case, Skyrings vs Greenwood,

7. Visit the nearest ATM and report the procedure for using ATM Cards, and
8. Visit the Bank and collect the details about the Bank Instruments, Cheques, DDs, Letter of Credit, Debit Card and Credit Card.

**Books Recommended for References:**

1. Introduction to Banking: Vijaya Ragavan Iyengar (Excel Publications).
2. Banking Theory and Practice: Dr. P. K. Srivastava (Himalaya Publishing House).
3. Law and Practice of Banking, Appannaiah and Reddy (Himalaya Publishing House).
4. Law and Practice of Banking, B. S. Raman (United Publications).
5. Practice and Law of Banking, Sheldon.

**FOURTH SEMESTER**  
**M.COM**

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - IV**

**Course Code: MCOHC4.1**

**Name of the Course: Entrepreneurship Development**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
4	3 Hours	100	20	80

**Course Description:**

This course gives students a thorough knowledge of fundamental entrepreneurship and business growth concepts. It will discuss the various sorts of entrepreneurs, including social, serial, and lifestyle entrepreneurs. The course covers business development theories and practices, including new business formation (measuring start-up activity, new entrepreneurs, and social networks), business growth, and sustainability. Students learn about finance, small business, and growth techniques for growing firms and companies.

**Course Objectives:**

1. To enable the students to equip with the different aspects pertaining to the Entrepreneurship and working of Small Scale Industries.
2. To educate students with numerous concepts that are useful in understanding entrepreneurship and business formation and development processes.
3. To provide context for those procedures by describing the distinctions between small and large businesses, as well as the economic climate.
4. To introduce key discussions about entrepreneurship and small enterprises, as well as the evidence that supports them.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. develop awareness about entrepreneurship and successful entrepreneurs;
2. learn important skills like design, personal selling and communication to develop an entrepreneurial mind set;
3. work effectively with colleagues with diverse skills, experiences and be able to critically reflect on own practice.

**Course Inputs**

**Block I**

**Unit -1: Entrepreneur and Entrepreneurship:** Introduction - Evolution – Characteristics of an Entrepreneur – Distinction between Entrepreneur and Manager – Functions of Entrepreneur – Types of Entrepreneur – Entrepreneur - Concept of Entrepreneurship – Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development

**Unit -2: Entrepreneurial Environment:** Introduction – Private Enterprise and Development – Entrepreneurial Urge – Significance of Entrepreneurial Environment – Infrastructural Network – Environmental Analysis - The Green Arm of the Law – Instrumental Synergy – Artisans Development.

**Unit -3: Identification of Opportunities:** Introduction – The Power of Imagination –

Project Identification – Choosing an Idea – External Sources of Ideas for New Products – Choice of Product and Product Ideas – Importance of Project Identification - Criteria for Selecting a Particular Project - Product Planning and Development Process.

**Unit – 4: Women Entrepreneurship:** Introduction - Concept of Women Entrepreneurship – Statistical Evidence – New Age Women – Functions – Growth - Problems – Recent trends in Development of Women Entrepreneurship.

## **Block II**

**Unit –5: Rural Entrepreneurship:** Introduction - Meaning of Rural Entrepreneurship – Need for Rural Entrepreneurship – Rural Industrialisation in Retrospect – Problems of Rural Entrepreneurship – Development of Rural Entrepreneurship – NGOs and Rural Entrepreneurship.

**Unit – 6: Factors Affecting Entrepreneurial Growth And Competencies:** Introduction - Economic Factors – Non-Economic Factor – Government Actions - Entrepreneurial Competencies: Meaning – Major Entrepreneurial Competencies – Developing Competencies.

**Unit -7: Entrepreneurial Motivation and Mobility:** Introduction - Motivation – Motivation Theories – Motivating Factors – Achievement Motivation – Factors Influencing Mobility – Occupational Mobility – Locational Mobility.

**Unit – 8: Entrepreneurship Development Programmes:** Introduction - Need for EDPs - Objectives of EDPs – Course Contents and Curriculum of EDPs – Phases of EDPs – Evaluation of EDPs.

## **Block III**

**Unit – 10: Small Enterprises:** Introduction - Definition – Characteristics – Relationship between Small and Large Units – Rationale – Objectives – Scope – Opportunities for an Entrepreneurial Career - Role of Small Enterprises in Economic Development – Problems of Small-Scale Industries.

**Unit – 11: Promotional Policies and Strategies for Small-Scale Industries:** Introduction – Policy and Measures – Policy for Small-Scale Sector – Reservation of Industries – Technology – Technology Support – Energy conservation – Ancillary Development – Financial and Extension Infrastructure – Major Activities – Fiscal and Other Incentives – Small Industries Development Fund – National Equity Fund.

**Unit -12: Project Formulation:** Introduction - Meaning of Project Report – Significance of Project Report – Contents of Project Report – Formulation of a Project Report – Planning Commission Guidelines for Formulating a Project Report – Specimen of a Project Report – Network Analysis.

## **Block IV**

**Unit -13: Project Appraisal:** Introduction - Concept of Project Appraisal – Method of Project Appraisal.

**Unit -14: Financing of Enterprise:** Introduction - Need for Financial Planning – Source of Finance – Capital Structure – Term Loans – Source of Short-term Finance –

Capitalisation – Venture Capital – Export Finance.

**Unit -15: Institutional Finance to Entrepreneurs:** Introduction - Commercial Banks – Industrial Development Bank of India – Industrial Finance Corporation of India – Industrial Credit and Investment Corporation of India – Industrial Reconstruction Bank of India – Life Insurance Corporation of India – Unit Trust of India – State Financial Corporations – State Industrial Development Corporations – Small Industries Development Bank of India – Export-Import Bank of India.

**Unit 16: Institutional Support to Entrepreneurs:** Introduction - Need for Institutional Support – Institutional Support to Small Entrepreneurs – National Small Industries Corporation Ltd., - Small Industries Development Organisations – Small Scale Industries Board – State Small Industries Development Corporations – District Industries Centre – Technical Consultancy Organisations.

**Books Recommended for References:**

1. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
2. A. N Desai, Entrepreneurship Management, Ashish Publishing House.
3. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
4. Khanka, S.S, Entrepreneurial Development, S. Chand Publications.
5. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - IV**

**Course Code: MCOHC4.2**

**Name of the Course: Project Report**

Credits	Max. Marks	Viva Voce Examination	Project Report
8	200	50	150

**COURSE DESCRIPTION**

Students will work on a project for one semester based on concepts learned in a subject of their choice. The primary objective of the project report is to give the students practical exposure in the field as well as to inculcate research habits among the learners. In order to gain knowledge of the versatility of the same in application, they are encouraged to take up project work. The study may focus on industry-related, farm-related, field-related, or business-related issues. As a result, the study's findings would aid in the resolution of the problems encountered.

**COURSE OBJECTIVES**

1. Understand the need for research so as to inculcate the research habits among the

students.

2. Select a research problem.
3. Design research methodology, analyse and interpret the data using statistical tools.
4. Draw findings, suggestion and conclusions.
5. Prepare project report.

### **COURSE OUTCOMES**

After successful completion of this course, students will be able to –

1. Choose an appropriate topic for study and be able to clearly formulate the research problem.
2. Conduct the literature survey and construct the research objectives of the study.
3. Prepare the research design, including the sampling size and techniques and the statistical tools for the analysis of the data.
4. Gather relevant data, analyse and interpret the same, and test the hypotheses if necessary.
5. Draw appropriate findings and suggestions on the research problem based on data analysis and interpretation, and arrive for the logical conclusions.
6. Create a logically coherent project report.
7. Clearly and effectively communicate research themes and contexts in writing and orally.

**Procedure:** As you are aware that, as per the syllabus for M.Com. (CBCS), you are required to work on the project report (Course Code – MCOSC 4.2) by selecting the topic of your choice under the specialisation/ stream which you have been studied and submit the Project Report in the fourth semester. The project work is of eight credits and the students have to spend about 240 hours of total work in completing the project work. The project work carries 200 marks (150 marks for the project report and 50 marks for Viva-Voce Examinations).

*The students shall start all the approval procedures, (from 1.4.1 to 1.4.5 in the PROJECT REPORT GUIDELINES), and complete them during the 3<sup>rd</sup> semester of M.Com (i.e. before the 4<sup>th</sup> semester begins). This consists of*

- a Selection of an organisation*
- b Selection and approval of the topic*
- c Approval of project guide*
- d Approval of project proposal*

### **PROJECT REPORT:**

During the fourth semester, the student is required to work on the preparation and completion of a project report.

#### **1. Specifications of the Project Report:**

- Font size: 12; Font Style: Times New Roman; Line Spacing: 1.5 spacing.
- Total number of pages: 100 to a maximum of 120 pages (excluding appendices and exhibits).

- Printed on one side bond sheet (A4 size only).
- Hard Binding (Soft binding or Spiral binding will not be accepted).

## 2. Format of the Project Report

The student shall arrange the following certificates in an order at the time of hard binding of a project report (As mentioned below).

- **Title Page** (Annexure – 4)
- The original '**Project Approval Letter**' issued by the Chairperson, Department of Studies and Research in Commerce, Karnataka State Open University, Mysuru – Student Copy (as per annexure – 1).
- **Chairperson's Certificate** (Annexure – 5)
- **Guide Certificate** (Annexure – 6)
- A copy of '**Letter of Acceptance**' from the company (as per annexure–3).  
and

A '**Project Completion Certificate**' from the company on its official letter head and duly signed by the concerned authority (as per annexure–7). (Not applicable to the student who do not take up camp any for the study)

- **Declaration of the Student** (Annexure – 8)
- Acknowledgement
  - Contents
  - List of Tables
  - List of Figures
  - Abbreviations

### CHAPTER DETAILS

#### Chapter – I: Introduction

- A broad introduction to the title of the project (in one or two pages)
- Review of Literature
- Research Gap
- Statement of the Problem and justification of the study
- The need for the study
- Scope of the Study
- Objectives of the study
- Hypotheses of the study
- Research Methodology
  - Selection of Variables
  - Sources of Data Collection
  - Sampling Size and Design
  - Statistical Tools
- Limitations of the study
- Chapter Scheme

#### Chapter – III: Conceptual Framework and Industry Profile

#### Chapter – IV: Data Analysis and Interpretation

#### Chapter – V: Summary of Findings, Suggestions and Conclusion

- BIBLIOGRAPHY



- APPENDICES (Questionnaire used, financial statements, etc.)

### **3. Submission of Project Report:**

- a. Every student must bind a minimum of **two sets of the final Project Report (Hard Bind)**.
- b. Submit **one copy** to the Chairperson, Department of Studies and Research in Commerce, Karnataka State Open University, Mysuru – 570006.
- c. On the day of the viva-voce examination, bring the **second copy** as student personal copy, along with the examination hall ticket.

### **1.5 EVALUATION OF THE PROJECT REPORT**

1. **Project Report:** The Project Report carries 150 marks (maximum). As a result, students must pay greater attention not only to the preparation of project but also on the timely submission of their project report to the department.
2. **Viva-Voce Examination:**
  - a. Every student is required to come in person to the Viva-Voce examination on the day and at the time as scheduled or announced by the university.
  - b. The viva-voce examination will be conducted by the duly appointed Board of Examiner's in the notified centres of the university.
  - c. The Viva-Voce Examination also carries 50 marks (maximum).
  - d. The timely submission of the project report is a pre-requisite for attending the Viva-Voce examination.

**For detailed information and instruction about project report, the student can access and download “PROJECT REPORT GUIDELINES” prepared by the Department of Studies and Research in Commerce, Karnataka State Open University, Mysuru**

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - IV**

**Course Code: MCOSC4.1A/C**

## Name of the Course: Strategic Cost Management

Credits	Exam Duration	Max. Marks	Internal Assessment Marks	Semester end Examination
3	3 Hours	100	20	80

### Course Description:

Strategic Cost Management introduces students to the tools and procedures that managers can use to plan and control their organisations' activities. Students learned about costs in Accounting for Decision Making. This course gives them the technical skills they need to comprehend the importance of cost information in organisations. It addresses the relationship between cost data and systems and activity organisation in a variety of manufacturing and service industries, as well as how to match cost systems to activities and resource flows.

### Course Objectives:

1. To enable the students to analyse the role of Strategic Cost Management in supporting strategy development and the day to day operations of an organisation.
2. To describe some of the approaches and processes that managers can use to help them plan and control their organization's activities.
3. To analyse the relationship between cost data and systems, activity organisation, and resource flows in a variety of manufacturing and service activities;
4. To apply proper cost allocation approaches to solve a wide range of costing issues;
5. To develop strategies for managing costs.

### Course Outcomes:

After successful completion of this course, students will be able to –

1. acquire knowledge of most recent cost management practices of business firm;
2. apply modern Strategic Cost Management Techniques to improve analytical and decision-making skills;
3. develop abilities in using the mathematical equipment required for cost management strategy and creating presentations on modern cost management tools.

### Course Inputs

#### Block I

**Unit -1: Strategic Cost Management:** Introduction - Limitations of Traditional Cost Management – Strategic Cost Management – Traditional Vs Strategic Cost Management - Necessity of Strategic Cost Management – Components of Strategic Cost Management –Strategic Positioning – Cost Driver Analysis - Value Chain Analysis.

**Unit -2: Activity Based Costing (ABC):** Introduction - Concept - Kaplan and Cooper's Approach to ABC – Cost Drivers and Cost Pools – Main Activities and their Cost Drivers – Allocation of Overhead Under ABC – Characteristics – Steps – Implementation – Benefits of ABC.

**Unit -3: Quality Management:** Introduction – Cost of Quality – Prevention Cost – Appraisal Cost – Internal Failure Cost - External Failure Cost - Total Quality Management – Business Excellence Model - Theory of Constraints – Throughput Accounting.

**Unit -4: Cellular Manufacturing and Six Sigma:** Introduction - Concept –

Implementation Process – Difficulties in Creating Flow – Benefits and Cost – Six Sigma – Concept – Implementation of Six Sigma – Quality Management Tools – Limitations – Lean Six Sigma.

## **Block II**

**Unit -5: Just in Time (JIT) and Kaizen Costing:** Introduction – Essential Pre-requisites of a JIT System – Impact of JIT – Performance Measurement in a JIT System – Back-flushing in a JIT System – JIT in Practice – Illustration – Kaizen Costing – Kaizen Costing Principles – Kaizen Costing in Practice.

**Unit -6: Target Costing:** Introduction – Advantages – Main Features – Components – Problems with Target Costing – Management Accountant's Role – Impact of Target Costing on Profitability – Target Costing Control Points – Implementation of Target Costing – Illustrations.

**Unit -7: Life Cycle Costing and Pareto Analysis:** Introduction – Product Life Cycle – Features – Benefits of Product Life Cycle Costing – Uses of Product Life Cycle – Illustrations – Pareto Analysis – Usefulness of Pareto Analysis – Applications – Example Illustration.

**Unit -8: Environmental Management Accounting:** Introduction – Environmental Costs – Identification of Environmental Costs – Controlling Environmental Costs – Reasons of Controlling Environmental Costs – Role of Environmental Management Accounting in Product / Process related Decision Making – Advantages – Disadvantages of Environmental Management Accounting.

## **Block III**

**Unit -9: Learning Curve Model:** Introduction - Concept – Phases of Learning Curve – Graphical Representation – Learning Curve Applications – Factors Affecting Learning Curve – Experience Curve.

**Unit -10: Marginal Costing:** Introduction – Meaning of Marginal Cost and Marginal Costing – Ascertainment of Marginal Cost – Variable Costs – Fixed Costs and Semi-Variable Costs – Segregation Methods – Contribution and P/V Ratio.

**Unit -11: Short-term Decision Making:** Introduction - Outsourcing Decision – Sell or Further Processing Decision – Minimum Pricing Decisions – Keep or Drop Decisions – Special Order Decisions.

**Unit -12: Cost Audit:** Introduction - Meaning – Importance – Provisions of Companies Act relating to Cost Audit – Objectives – Scope – Advantages - concept of Efficiency Audit – Proprietary Audit – Social Audit - system Audit.

### **Books Recommended for References:**

1. J. Madegowda, Cost Management, Himalaya Publishing House, Mumbai.
2. Horngren et al., Introduction to Management Accounting, PHI, New Delhi.
3. Ravi. M. Kishore, Cost Management, Taxman Publications, New Delhi.
4. J. Madegowda, Marginal Costing for Managerial Decisions, Prateeksha Publishers.
5. Kaplan and Atkinson, Advanced Management Accounting, PHI Publications, New Delhi.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - IV**

**Course Code: MCOSC3.2A/D**

**Name of the Course: Investment Management**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

This course prepares students for a profession in financial asset management, either on the buy side as an active portfolio manager or on the sell side as a broker. Students receive a thorough education in accounting, statistics, and finance as part of the programme. This course enable them to develop dynamic trading strategies and derivative products to assess financial statements, perform firm valuations, build efficient portfolios with appropriate risk profiles, and manage risk.

**Course Objectives:**

1. To familiarize the students about various concepts of Investment Management and to help them to acquire various issues of Investments.
2. To provide a broad introduction of investment management, with a focus on the application of finance theory to the problems that portfolio managers and investors encounter in general.
3. To give students a conceptual foundation for doing investment analysis on securities and portfolios.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. make investing policy pronouncements for both institutional and individual investors;
2. create a portfolio that is suited for the investor and market conditions;
3. critically evaluate value strategies, momentum strategies and hedge fund strategies.

**Course Inputs**

**Block I**

**Unit -1: Investment Management- An Introduction:** Introduction - Meaning - Features of Investment - Factors influencing Investment Decisions - Stages in making Investment Decisions - Investment and Speculation - Investment and Gambling - Investment and Arbitrage - Real Assets and Financial Assets.

**Unit -2: Financial Institutions and Markets in India:** Introduction - Background of Financial System -Legislative Measures - Structure of Financial Markets - Importance of Stock Market in India - Financial Institutions - New Issue Market - Role of New Issue Market - Procedure of Floating New Issue Market - SEBI Guidelines for issue of Securities in New Issue Market -Development in the Stock Market.

**Unit -3: Securities Exchange Board of India:** Introduction - Establishment of Securities

Exchange Board of India - Objectives of SEBI - Investors Protection - Listed Companies - Investor Grievances - Departments of SEBI - Prohibition of Insider Trading.

**Unit -4: Investment Alternatives:** Introduction - Meaning-Features of Investment- Various Investment avenues - Government Securities-Deposits in Banks- Post Office Schemes-Insurance –Mutual Funds-Real Estate-Corporate Bonds- Convertible Bonds-Preference Shares-Equity Shares-Derivative Instruments including Forwards, Futures and Swaps.

## **Block II**

**Unit -5: Risk and Return:** Introduction - Background of Risk and Return- Systematic Risk-Unsystematic Risk –Quantitative Analysis of Risk-Investor’s attitude towards Risk and Return - Measurement of Returns- Traditional Technique- Modern Technique - Holding Period Yield - Influence on Bonds and Stocks- Returns and Probability Distributions.

**Unit -6: Security Valuation:** Introduction - Approaches to Investment - Fundamental Approach-Technical Approach –Modern Portfolio Theory Approach - Fundamental Approach - Time Value of Money-Valuation of Bonds and Debentures-Valuation of Preference Shares-Valuation of Equity Shares.

**Unit -7: Capital Asset Pricing Model:** Introduction - Assumptions of Capital Asset Pricing Model-Capital Market Line-Security Market Line-Limitations of CAPM Model-Arbitrage Pricing Theory and Factor Models.

**Unit - 8: Efficient Market Theory:** Introduction - Random Walk Theory-Efficient Market Hypothesis –Forms of Market Efficiency-Techniques of Measuring Efficiency.

## **Block III**

**Unit -9: Fundamental Analysis:** Introduction - Meaning of Fundamental Analysis- Economic Analysis-Industry Analysis-Company Analysis- Ratios Relevant for Equity Shareholders-Economic Value Added.

**Unit -10: Technical Analysis:** Meaning –Dow’s Technical School of Thought- Assumptions of the Theory-Market Movements – Charts- Construction of Charts- Analysis of Charts.

**Unit -11: Portfolio Construction:** Introduction-Approaches in Portfolio Construction- Traditional Approach-Modern Approach- Markowitz Model- Evaluation of Portfolio Performance-Criteria for Evaluation-Measures of Portfolio Performance Evaluation - Sharpe’s Performance Index-Treynor’s Measure-Jensen’s Model.

**Unit -12: Portfolio Revision:** Introduction- Need for Portfolio Revision- Portfolio Revision Strategies-Constraints in Portfolio Revision.

### **Books Recommended for References:**

1. BodieZvi, Kane Alex, Marcus J Alan and MohantyPitabas, Investment, The TMH.
2. Avadhani V A, Security Analysis and Portfolio Management, Himalaya Publishing House.
3. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH.

4. Kevin S, Portfolio Management, PHI, New Delhi.
5. Preeti Sign, Investment Management, Himalaya Publishing House.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - IV**

**Course Code: MCOSC4.1B/D**

**Name of the Course: International Marketing Management**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

The course provides the students to global business operations, international marketing, and global dynamics that are transforming international business today. A broad understanding can be developed of international marketing management, both operationally and strategically.

**Course Objectives:**

1. To expose the students to various perspectives and concepts in the field of International Marketing Management.
2. To concentrate on the most important strategic challenges in international marketing and the pursuit of competitive advantage in worldwide markets.
3. To propose a decision-based strategy to market entry and development in foreign markets.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. discuss international marketing concepts, theories, principles and terminology, as well as an appreciation for them;
2. assess the impact of environmental elements on international marketing efforts;
3. perform marketing research and design cross-border segmentation and positioning strategies to discover international customers;
4. create a global marketing strategy using the fundamental concepts of product, pricing, promotion and distribution channels in an international setting.

**Course Inputs**

**Block I**

**Unit -1: Introduction to International Marketing:** Introduction – Definition - Scope of International Marketing - International Marketing Vs Domestic Marketing – Reasons of Entry in International Marketing – Challenge and Opportunities in International Marketing – Principles of International Marketing – Benefits of International Marketing.

**Unit -2: International Marketing Environment:** Introduction – Political Environment - Political Systems – Legal and Regulatory Environment – Socio-Cultural Environment - Economic Environment – Technological Environment.

**Unit -3: International Trade Environment:** Introduction – Classical Trade Theories – Modern Trade Theories – Trade Barriers – Quotas – Implications of Tariffs – Types of Agreements – General Agreement on Tariffs and Trade (GATT) – Implication of WTO on International Marketing.

**Unit -4: International Market Entry Strategies:** Introduction – Different Entry Modes and Market Entry Strategies – Joint Ventures - Strategic Alliance – Direct Investment.

## **Block II**

**Unit -5: Product Decisions under International Marketing:** Introduction - Product and Analysis of Product Components – Product Adoption – Physical or Mandatory Requirements and Adaptation – Product Alternatives – Screening Products for Adaptation – International Product Life Cycle – Packaging.

**Unit -6: International Pricing Policy:** Introduction- Price and Non-price Factors – Methods of Pricing, International Pricing Strategies – Dumping and Price Distortion – Counter Trade.

**Unit -7: Distribution Decisions under International Marketing:** Introduction - Distribution Patterns – Channel Constraints – Channel Terminology – Determinants of Channel Types – Alternative Middlemen Choice – Home-country Middlemen – Foreign country Middlemen – Government affiliated Middlemen.

**Unit -8: Promotion Decisions under International Marketing:** Introduction - Promotion Mix Concept – Sales Promotion – Nature and Restrictions – Overseas Product Exhibitions – Global Advertising Concept – Global Creative Challenge - Media-Mix Alternative – Advertising Agency – Standardized International Advertising – Developing Cultural Awareness.

## **Block III**

**Unit -9: Foreign Markets and Export Marketing Process:** Introduction – Choosing Appropriate Mode of Operations – Issues Related to Exports – Processing an Export Order – Entering into Export Contract – Export Pricing and Costing – Export-Import Policy.

**Unit -10: Export Marketing Documentation:** Introduction – Significance of Export Documentation – The Statutory Control – Declaration Forms – Disposal of Export Documentation Form – Major Documents.

**Unit -11: Foreign Exchange and Foreign Currency:** Introduction – The Foreign Exchange Market – Organisation of the Foreign Exchange Market – Exchange Rate Policy and Management – Triangular Arbitrage – Future and Forward Market – Forecasting Foreign Exchange Rates.

**Unit -12: International Financial Institutions:** Introduction – IMF – World Bank – IBRD – International Finance Corporation – Organisation for Economic Cooperation and Development (OECD).

**Books Recommended for References:**

1. Johansson, J. K, Global Marketing: Foreign Entry, Local Marketing, and Global Management, McGraw-Hill.
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press.
3. Phillip Cateora, John Graham and Mary Gilly, International Marketing, McGraw-Hill.
4. SvendHollensen, Global Marketing – A Decision Oriented Approach, Prentice Hall.
5. Jain, S. C, International Marketing, CBS Publication, New Delhi.

**Name of the Programme: Master of Commerce (M.Com)**

**Semester - IV**

**Course Code: MCOSC4.2B/C**

**Name of the Course: International Human Resource Management**

<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
3	3 Hours	100	20	80

**Course Description:**

This course focuses on HR issues that affect or influence the overall success of a company, issues that are frequently well outside the boundaries of the typical human resources function. This covers the essential impact that these policies, programmes, and practises have on the firm's success by focusing on policies, programmes, and practices common to organisational attempts to manage human assets around the world.

**Course Objectives:**

1. To enable the students to have the knowledge and analyse the importance of International HRM in the present business context.
2. To identify and comprehend issues and practises relating to major HRM functions in the context of a global organisation.
3. To recognise and value diversity in culture.
4. To develop expertise in a certain country's concerns and practises relating to major HRM roles.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. have the knowledge of various key terms, theories/concepts and practices within the field of IHRM;
2. obtain an in-depth knowledge of specific IHRM-related theories, skills and practices;
3. analyse the implications of increasing globalisation for the management of human resources, with particular reference to IHRM in multinational corporations.

**Course Inputs**



## **Block I**

**Unit -1 : International Human Resource Management –An Overview :** Introduction – International HRM Definition – Expatriate – Domestic V/s International HRM – Variables that moderate differences between Domestic and International HRM – Enduring context of IHRM.

**Unit -2: Organizational Structure in MNC and International Dimensions of Human Resource Management:** Introduction – Approaches to International Human Resource Management – Factors affecting to International Human Resource Management – Path to Global Status – Control mechanisms – Modes of operations.

**Unit -3: International Human Resource Management Trends and future challenges:** Introduction – Business Ethics and HRM – Modes of Operation and IHRM – Ownership issues relating to IHRM – Research issues and theoretical development

**Unit -4: International Strategic Human Resource Management :** Introduction – Peculiarities of global strategic management – Value creation – global strategic management process – MNCs business strategies and HRM strategies – Formulation of alternative business unit level strategies -collaborative strategies – organizational and human resource strategies.

## **Block II**

**Unit -5: International Human Resource Planning:** Introduction – Human resource planning – Concepts – Host Country National Merits and Demerits –Parent country National Merits and Demerits – Third Country National Merits and Demerits – Reasons for International Assignments - International Assignments – Types – Inputs to Human Resource.

**Unit -6: Recruiting for International Assignments:** Introduction – International recruitment policy – Recruiting Process and Stages – Recruitment Strategies – Recruitment at Home and Abroad –Implications for the Multinational Recruitment – Recruitment Problems.

**Unit -7: Selection in International Human Resource Management:** Introduction – Selection Steps – Selection Methods – Procedures for Selecting Expatriates – Equal Employment Opportunity Issues- Expatriate Selection in Practice- Dual Career Couples.

**Unit -8: Training and Development for Expatriates:** Introduction – Training and Development of Expatriates – Methods for Cross- Cultural Training – Components of Effective Pre-departure Training Programs – Provision of Training for Non-traditional Expatriate Assignments.

## **Block III**

**Unit -9: Performance Management –An Overview:** Introduction – International Performance Management –Issues – Performance of International Employees – Expatriate Performance Management – Expatriate Performance Management –A

Model – Performance Management of non-expatriates.

**Unit -10: Performance Appraisal in International Human Resource Management –An Issue:** Introduction – Performance Appraisal of International Employees – Performance Criteria – who conduct a Performance Appraisal – Standardized Performance Appraisal Form – Frequency of Appraisal –Appraisal of Host Country National Employees – Performance Appraisal in Collective Culture – Current Points of Appraisal.

**Unit -11: Compensation Management in International Human Resource Management :** Introduction – Term of the assignment –objectives of compensation – purposes and functions of compensation – types of compensation – factors which affect differences in compensation – international compensation – compensation trends – compensation practices in select country.

**Unit -12: International Industrial Relations:** Introduction – Three Actors of Industrial Relations – Trade Unions – Concerns of Trade Unions in Multinational Companies – Collective Negotiations – Disputes/Conflicts – Quality Circles and Participative Management.

**Books Recommended for References:**

1. Hillary Harris, Christ, Brewster and Paul Spamon, International HRM, VMP Publishers.
2. Peter J Dowling, Denice E Welch, Randall S Schuler, International Human Resource Management, Thompson.
3. Hugh Scullion and MargarellLinehan, International Human Resource Management, McMillan.
4. Terence Jackson, International HRM, Sage Publication.
5. Evans, The Global Challenge: Framework for International HRM, McGraw Hill.

**SKILL ENHANCEMENT COURSE (SEC)**

**(for M.Com Students)**

Semester - IV

**Course Code: MCOSEC4.1**

**Name of the Course: Principles and Practice of Insurance**

Credits	Exam Duration	Maximum Marks	Internal Assessment Marks	Semester end Examination
2	1 ½ Hours	50	10	40

**Course Description:**

Principles and Practice of Insurance is an overview of insurance. This course is appropriate for students who are new to insurance vocations, students who want to begin a career in

insurance, and students who already have some insurance experience and want to expand their studies in the field.

**Course Objectives:**

1. To enable the students to have an awareness about how contract of insurance is entered into and the underlying principles of insurance.
2. To provide a review of significant life and general insurance products.
3. To enable the students to familiarize with the concept of risk, and how insurance can help society by transferring risk.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. provide a fundamental knowledge of the insurance process
2. give information about life insurance, fire insurance, marine insurance, automobile insurance, crop insurance and other types of insurance.
3. highlight relationship between insurers and insured and discuss the importance of insurance contracts.

**Course Inputs**

**Block I**

**Unit -1: Origin and Development of Insurance:** Introduction - Concepts of Risks and Uncertainty – Nature of Insurance – Functions of Insurance – Need for Insurance – Enactment of Insurance Act, 1938.

**Unit -2: Basic Principle of Insurance:** Introduction – Utmost Good Faith – Insurable Interest – Indemnity – Corollaries of Indemnity (Contribution and Subrogation) – Proximate Cause – Material Facts to be disclosed – Caveat Emptor – Essentials of Law of contract – Nomination and Assignment.

**Unit -3: Life Insurance:** Introduction - Present Organizational set-up of Insurance Companies in India – L.I.C. and Private Companies with foreign joint ventures - selling Insurance through Agents and Banks - Objectives of Life Insurance – Protection and Investment - Different types of Life Insurance Policies – Chief characteristics and similarity.

**Unit -4: Procedure for taking a policy:** Introduction - Selection of the Plan - Consultation of Premium tables - Filling up of Proposal Form - Document regarding proof of age - Important clauses of the Policy – example: Suicide Clause – Nomination.

**Block II**

**Unit -5: General Insurance :** Introduction - Relevance of General Insurance to Business - History of General Insurance in India - Items which could be insured - Fire Insurance – Features - Types of Policies - Payment of Claims and Documents required.

**Unit -6: Miscellaneous Insurance:** Introduction - Medical Insurance - Livestock Insurance - Credit Guarantee Insurance - Crop Insurance - Burglary Insurance - Personal Accident and Sickness Insurance - Motor Vehicle Insurance - Liability Insurance - Engineering Insurance.

**Unit -7: Annuities and Unit Linked Policies:** Introduction - Concept of Annuity - Objectives of Annuity - Procedure followed for obtaining Annuities - Meaning of Unit Linked Insurance Policies - Procedure for obtaining Unit linked insurance

Policies.

**Unit -8: Post - Issue Matters:** Introduction - Lapse of the Policy due to Non-Payment of Premium - Revival of the Lapsed Policies - Surrender of the Policy – Payment of surrender value - Assignment of the Policies - Settlement of claims – Procedure to be followed.

**Skill Development Activities:**

1. Visit any insurance office and collect the details of its Organizational Structure,
2. Visit the Websites of five different Insurance Companies Offering Life Insurance. Get details on the Various Policies Offered by them,
3. Collection of the Proposal Forms of insurance and filling the same,
4. Collecting and filling of Insurance Claim Forms,
5. Collect any one type of Policy Bond,
6. Meet Development Officer and collect information about different Insurance Policies,
7. Documentation of the Procedure for Claims and their Settlement, and
8. List the documents to be submitted for applying for each type of insurance and help them fill out the application form. You can obtain sample application forms from the relevant insurance company.

**Books Recommended for References:**

1. Insurance Principles and Practice: M. N. Mishra.
2. Elements of Insurance: Malhotra. R. P.
3. Life Insurance in India: Desai, G. R.
4. Hand book of Life Insurance.
5. Principles of Insurance Law: M. N. Sreenivasam

**2.16 Open Elective Course Syllabus (for the students of other discipline)**

**OPEN ELECTIVE COURSE**  
**(FOR THE STUDENTS OF OTHER DEPARTMENTS)**

**OPEN ELECTIVE COURSE (OE)**  
**(for the students of other departments)**

Semester - I

**Course Code: ELMCO-01**

**Name of the Course: Personal Financial Planning**

<b>Credits</b>	<b>Exam Duration</b>	<b>Maximum Marks</b>	<b>Internal Assessment Marks</b>	<b>Semester end Examination</b>
2	1 ½ Hours	50	10	40

**Course Description:**

This course provides the learners how to handle their own finances, create an emergency fund, prepare for retirement, and save for personal aspirations.

**Course Objectives:**

1. To enable the students to have an idea about the different Investment Avenues, Saving Schemes designed by various agencies particularly for the individuals.
2. To demonstrate how financial planning affects your own wealth over the course of your life.
3. To assist the financial goals and to improve the abilities to work with income statements, balance sheets, budgets, and taxes.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. comprehend the whole significance of finance in his or her own life, use a financial planning framework.
2. apply financial principles to make sensible, practical financial decisions in personal situations.
3. deal with personal business matters and communicate effectively.

**Course Inputs**

**Block I**

**Unit - 1: Introduction to Financial Planning:** Introduction - Meaning of Personal Financial Planning - Importance of Personal Financial Planning - Process of Personal Financial Planning - Client Interactions - Time Value of Money Applications - Personal Financial Statements - Cash Flow and Debt Management – Planning to Finance Education.

**Unit - 2: Financial Planning Process:** Introduction - Setting Goals – Informal Budget Preparation – Investment Opportunities – Financial Vs Physical Investments – Financial Planner - Types of Financial Planners - Role of a Financial Planner.

**Unit - 3: Savings Plans:** Introduction - Setting Goals – Savings Instruments – Savings Plan – Tax Savings Schemes.

**Unit - 4: Investment Planning:** Introduction - Risk Return Analysis – Mutual Fund – Derivatives – Asset Allocation – Investment Strategies - Portfolio Construction and Management - Markowitz Model of Risk-Return Optimization.

## **Block II**

**Unit - 5: Risk Analysis and Insurance Planning:** Introduction – Life Insurance and its benefits - Various types of Life Insurance policies - General Insurance - Health Insurance - Medical Insurance - Health Insurance vs Medical Insurance - Motor Insurance - Home Insurance and Travel Insurance - Difference between Life Insurance and General Insurance.

**Unit - 6: Retirement Planning and Benefits:** Introduction – Meaning of Retirement Planning - Benefits of Retirement Planning - Retirement Need Analysis - Steps Involved in Retirement Planning - Steps Involved in Retirement Planning - Savings and Investment Plans for Retirement - Employee Provident Fund - Public Provident Fund - Superannuation Fund – Gratuity - Annuity Plans - National Pension Scheme.

**Unit - 7: Tax Planning:** Introduction - Income-tax Computation for Individuals – Income Tax rates in Case of Companies, Trust and Other Bodies - House Property Income - Statutory Provisions Pertaining to Capital Gains (U/S 45) and Indexation - Deductions and Allowances.

**Unit - 8: Health Financing:** Introduction - Health Financing Models – Financing of Health in India – National Rural Health Mission – Challenges of Access to Health Care and Service Quality – Health Insurance Mechanism & Financial Protection.

### **Books Recommended for References:**

1. Khan M.Y, Financial Services, Tata MacGraw Hill.
2. Singhanar V.K, Students' Guide to Income Tax, Taxmann.
3. Ranganathan and Madhuamathi, Investment Analysis and Portfolio Management, Pearson Publications.
4. Gordon and Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House.
5. George Rejda, Principles of Risk Management and Insurance, Pearson.

**OPEN ELECTIVE COURSE (OE)**  
**(for the students of other departments)**

Semester - II

**Course Code: ELMCO-02**

**Name of the Course: Entrepreneurship Development**

Credits	Exam Duration	Maximum Marks	Internal Assessment Marks	Semester end Examination
2	1 ½ Hours	50	10	40

**Course Description:**

This course is designed to raise student awareness of entrepreneurship. This course focuses on inspiring students to start their own business. The more attention is paid to creativity and invention, the better.

**Course Objectives:**

1. To enable the students to describe about the different aspects of Entrepreneurship Development.
2. To outline many characteristics needed for entrepreneurship.
3. To describe various business models and to set up meetings with successful entrepreneurs.

**Course Outcomes:**

After successful completion of this course, students will be able to –

1. determine the factors that contribute to the success of entrepreneurial initiatives
2. consider the legal and financial aspects of launching a business.
3. assess the efficacy of various entrepreneurship methods.

**Course Inputs**

**Block I**

**Unit -1: Entrepreneur and Entrepreneurship:** Introduction – Meaning and Definitions of Entrepreneur – Evolution of the Concept of Entrepreneur – Characteristics of an Entrepreneur – Entrepreneur Vs. Manager – Functions – Types of Entrepreneurs – Concept of Entrepreneurship – Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development.

**Unit – 2: Women Entrepreneurship:** Introduction – Meaning and Definitions of Women Entrepreneur – Statistical Evidence – Challenges faced by Women Entrepreneurs – Functions – Growth – Problems of Women Entrepreneurs – Recent trends in Development of Women Entrepreneurship.

**Unit – 3: Rural Entrepreneurship:** Introduction – Meaning and Definitions of Rural Entrepreneurship – Need for Rural Entrepreneurship – Types of Rural Industries – Problems and Development of Rural Entrepreneurship – NGOs and Rural Entrepreneurship.

**Unit – 4: Conceptual Models of Entrepreneurship:** Introduction – Models of John Kao – Udai Pareek and Nadakarni – NISIET Model of Entrepreneurship Development.

**Block II**

**Unit – 5: Factors Affecting Entrepreneurial Growth And Competencies:** Introduction –



Economic Factors – Non-Economic Factors – Government Actions – Entrepreneurial Competencies – Major Entrepreneurial Competencies – Developing Entrepreneurial Competencies.

**Unit – 6: Entrepreneurial Motivation and Mobility:** Introduction – Motivation – Motivation Theories – Motivating Factors – Achievement Motivation – Factors Influencing Mobility – Occupational Mobility – Locality Mobility.

**Unit – 7: Entrepreneurship Development Programmes (EDP):** Introduction – Need for EDPs - Objectives of EDPs – Course Contents and Curriculum of EDPs – Phases of EDPs – Evaluation of EDPs.

**Unit – 8: Institutional Support System for Entrepreneurship:** Introduction – DICs – SISIs – SIDCOs – NISIET – EDII – NIESBUD – TCOs – A Broad Overview of Central and State Level Financing Institutions.

**Books Recommended for References:**

1. Vasanth Desai, 'The Dynamics of Entrepreneurial Development and Management', Himalaya Publishing House.
2. A. N Desai, Entrepreneurship Management, Ashish Publishing House.
3. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
4. Khanka, S.S, Entrepreneurial Development, S. Chand Publications.
5. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.

## 2.17 Internal Assessment

Under the notification of University Grants Commission (ODL&OL regulations 2017) the evaluation, covers both internal assessment and term end examination. In the case of the former, the University has created continuous assessment for which primarily assignments system is followed. Assignments are given hereunder on the basis of the syllabus prescribed by the University. The questions relating to assignment are designed keeping in view the term end examination. Term end examination will be conducted at the end of the year of study as per calendar of events.

Internal Assessment by way of assignment is an integral part of distance learning. The main purpose of assignments is to test the students' comprehension of the learning materials acquired through the studies and also to facilitate to understand performance of the student.

- Assignments are to be submitted for each semester. Student will not have any opportunity of submitting the Assignments in subsequent semesters. In case a student fails to submit the assignments, he/she will be assessed only for the theory marks of 80.
- Out station students other than Mysuru should submit their assignments to the Regional Director, concerned Regional Centre only.
- Students who have opted Mysuru as a centre for teaching learning, they shall submit the assignments to the address as will be indicated in the assignment circular.
- The questions for assignment will be uploaded in the University official website as per calendar of events.
- The students of shall submit their assignments under the First and Second phase at a time. Detailed information and questions will be hosted in the University's website, as per calendar of events.
- The University has the right to reject the assignments received after due date. The students are therefore, advised to submit them before the due date.
- The students should preserve the photocopies of all the assignments sent along with proof of submission of such assignment.
- Write assignment on each course separately, on A4 Sheet.
- There is no provision for revaluation of components associated with Internal Assessments.
- Students shall write the assignments of appropriate soft core stream selected at the time of admission.
- If any students submit the assignments other than the selected soft core stream, that scripts will not be considered for evaluation.
- Two questions are given under each course for each stage. One question shall be answered compulsorily for each stage. Each question carries 10 marks.
- The students are hereby instructed to answer the questions by referring the text books, SLM, journals and other sources.
- Only hand written assignments are considered. The typed material or computer printouts or photocopy are not considered under any circumstances for evaluation.
- In case the study material is replicated in the assignments, it will be not considered for valuation.

## **1.1 Question Paper Pattern for Semester-end Examinations**

Each Question Paper shall be divided into three Sections Viz., Section – A (Conceptual), Section – B (Analytical), Section – C (Application).

### **Section – A**

- 1 Maximum Marks: 20,
- 2 Four Questions shall be answered out of Six Questions,
- 3 Each Question carries five marks, and
- 4 Answer to each theory Question shall be in not more than two pages.

### **Section – B**

- 5 Maximum Marks: 30,
- 6 Three Questions shall be answered out of Five Questions,
- 7 Each Question carries ten marks, and
- 8 Answer to each theory Question shall be in not more than five pages.

### **Section – C**

- 9 Maximum Marks: 30,
- 10 Two Questions shall be answered out of Four Questions,
- 11 Each Question carries fifteen marks, and
- 12 Answer to each theory Question shall be in not more than six pages

### **Note:**

- **Calculator, Mathematical Table and Present Value Table are allowed in the examination**

**First Semester M.Com Examination of \_\_\_\_\_ 20 \_\_\_\_**

**(CBCS)**

**Paper Title: -----**

**Time: 3 Hours**

**Max Marks: 80**

**Section –A**

**Answer any 4 Questions out of 6. Each question carries Five Marks (4x5=20)**

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

**Section –B**

**Answer any 3 Questions out of 5. Each question carries Ten Marks (3x10=30)**

- 7.
- 8.
- 9.
- 10.
- 11.

**Section –C**

**Answer any 2 Questions out of 4. Each question carries Fifteen Marks (2x15=30)**

- 12.
- 13.
- 14.
- 15.

**Question Paper Pattern for Skill Enhancement Courses**

**Third Semester M.Com Examination of \_\_\_\_\_20\_\_\_\_**

**(CBCS)**

**Skill Enhancement Courses: -----**

**Time: 1 ½ Hours**

**Max Marks: 40**

**Section A**

**Answer any 5 questions out of 8. Each question carries 8 marks**

**(5x8=40)**

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

## Question Paper Pattern for Open Elective Courses

(For students of other Disciplines)

First Semester Examination of \_\_\_\_\_ **20**\_\_\_\_\_

Paper Title: .....

**Time: 1 ½ Hours**

**Max Marks: 40**

### Section A

**Answer any 5 questions out of 8. Each question carries 8 marks**

**(5x8=40)**

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