

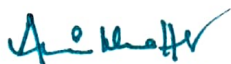


**DAVANGERE UNIVERSITY**

**DEPARTMENT OF STUDIES AND RESEARCH  
IN COMMERCE**

**Syllabus of  
*MASTER OF COMMERCE*  
With effect from  
Academic Year 2016-17**

**Shivagangothri,  
DAVANGERE – 577 007  
Davangere District, KARNATAKA.**

  
Chairman  
BOS Dept. of Studies in Commerce  
Davangere University  
Shivagangothri, Davangere-7



**DAVANGERE UNIVERSITY**  
**DAVANGERE**

**PROCEEDINGS OF THE BOARD OF STUDIES MEETING IN COMMERCE (PG & UG)**

The Board of Studies in Commerce (PG & UG) met on 14.12.2015 in the Academic Council Meeting Hall at 03.00 pm. The following members were present:

1. Prof. G.T. Govindappa	Member	—
2. Dr. P. Laxmana	Member	<i>P. Laxmana</i>
3. Prof. R.L.Hyderabad	Member	<i>R.L. Hyderabad</i>
4. Dr. J.K. Raju	Member	<i>J.K. Raju</i>
5. Prof. Doddabasappa .G.	Member (UG)	<i>D. Doddabasappa</i>
6. Prof. G.M. Mahendra	Member (UG)	<i>G.M. Mahendra</i>

**Agenda for Meeting**

1. Approval of the Course Structure with Credits and Teaching hours.
2. Approval of the Course Structure with paper titles for B.Com course.
3. Seeking opinion of board members regarding the inclusion of one module for Soft Skills in each paper of the B.Com. Course.
4. Approval of Updated Gradation List of Under-graduate college teachers.
5. Changes (if any) to be made in the existing M.Com course syllabus.
6. Preparation and Approval of Panel of examiners for 2015-16.
  - a) P.G. Examinations.
  - b) Ph.D. and M.Phil. Examinations.
7. Any other issue with the permission of the chairperson.

**Resolutions:**

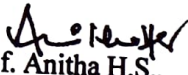
The Board Members discussed the subjects in the Agenda and Resolved as under:

**Item No. 1:** Approval of the Course Structure with Credits and Teaching hours.

**Resolution:** The members of the board discussed the issue and resolved to approve the structure

**Item No. 2:** Approval of the Regulations and Course Structure with paper titles for B.Com course.

- Resolution:** The members of the board discussed about the titles of the papers and resolved to approve the structure
- Item No. 3:** Seeking opinion of board members regarding the inclusion of one module for Soft Skills in each paper of the B.Com. Course.
- Resolution:** Members discussed the inclusion of one module for soft skills in each paper and resolved to take necessary steps to consider it positively.
- Item No. 4:** Approval of Updated Gradation List of Under-graduate college teachers.
- Resolution:** It was resolved to approve the Gradation List of Under-graduate college teachers.
- Item No. 5:** Changes (if any) to be made in the existing M.Com course syllabus.
- Resolution:** The members of the board resolved to change the existing M.Com syllabus by considering the recent developments in the Commerce domain.
- Item No. 6:** Preparation and Approval of Panel of examiners for 2015-16.
- a) P.G. Examinations.
  - b) Ph.D. and M.Phil. Examinations.
- Resolution:** It was resolved to approve the panel of examiners for Ph.D., M.Phil. & P.G. Examinations for year 2015-16.
- Item No. 7:** Any other issue with the permission of the chairperson.
- i) Approval of Question Paper Pattern for B.Com Course
- Resolution:** Members resolved to approve the designed question paper pattern.

  
Prof. Anitha H.S.,  
Chairperson,  
Board of Studies in Commerce (UG&PG)





**DAVANGERE UNIVERSITY**

**POST-GRADUATE PROGRAMME - Choice Based Credit Scheme (CBCS)**

**SVLLABUS: 2016-2017**

**❖ Master of Commerce (M.Com)**

**Structure, Course Titles, Workload & Credits**

Sl. No	Course Number	Workload Per Week	FIRST YEAR		SECOND YEAR		
			Semester-I <i>Honours' Degree</i>	Semester-II <i>Master's Degree</i>	Semester-III <i>Master's Degree</i>	Semester-IV <i>Master's Degree</i>	
1	I	4	Business Policy and Environment	Organizational Behaviour	Strategic Human Resource Management	Entrepreneurship Development	
2	II	4	Management Process and Practice	Marketing Management	Retail Management	Business Ethics and Corporate Governance	
3	III	4	Accounting Theory	Financial Management	Security Analysis and Portfolio Management	International Business	
4	IV	4	Business Mathematics & Statistics	Computer Applications in Business	E-Commerce and Web Designing	International Accounting	
5	V	4	Managerial Economics	Capital Markets	Business Research Methods	Computer Applications & Project Work	
6	VI	4	<i>Specialization/Electives* (The student has to choose one stream consisting of 2 Courses each from out of the following Five streams)</i>				28 (Hours) Credits
7	VII	4					
<b>TOTAL</b>			<b>28 (Hours) Credits</b>		<b>28 (Hours) Credits</b>		

Sl. No	Course	Specialization (Electives) Stream			
		I	II	III	IV
1	Accounting & Taxation	VI Strategic Cost Management	Marginal Costing	Operations Research and Cost Management	Computerised Accounting
		VII Income Tax Planning & Management	Corporate Tax Planning & Management	Customs Duty: Law and Practice	Goods and Services Tax
2	Accounting & Finance	VI Strategic Cost Management	Marginal Costing	Computerized Accounting	Computerised Accounting
		VII Indian Financial System	Investment Management	Financial Derivatives	Global Business Finance
3	Banking & Insurance	VI Bank Management	Customer Relationship Management	Credit Management in Banks	International Banking
		VII Principles and Practice of Insurance	Management of Life & General Insurance	Risk Management and Re-Insurance	Actuarial Science
4	Banking & Finance	VI Bank Management	Customer Relationship Management	Credit Management in Banks	International Banking
		VII Indian Financial System	Investment Management	Financial Derivatives	Global Business Finance
5	Marketing & Human Resource Management	VI Strategic Marketing Management	Retailing and Franchising	Logistics and Supply Chain Management	Marketing Research
		VII Human Resource Development: System and Practice	Training and Development	Industrial Relations and Employees' Welfare	International Human Resource Management

**Skill Development (Compulsory) & Interdisciplinary Courses / Open Electives**

6 Credits ( 2 Credits for each)	-	1. Communication Skills 2. Computer Applications 3. Personality Development	-
Interdisciplinary Papers / Open Electives	+2	1. Promotion and Management of Small Business Enterprises 2. Marketing Skills 3. Stress Management	-

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## Courses having focus on Employability/Entrepreneurship/Skill Development

Course Code	Name of the Course	Activities/Content with direct bearing on Employability/ Entrepreneurship/ Skill development
M.Com.Core:I-1	Business Policy and Environment	<b>Entrepreneurship Skills:</b> Environmental Scanning and Monitoring; Entrepreneurial planning; Programmes for MSMEs Development; Important provisions for Sick Industrial Companies; Duties, Powers and Functions of Competition Commission of India.
M.Com.Core:I-2	Management Process and Practice	<b>Entrepreneurship Skills:</b> Management Process, Functions; Planning Process; Approaches to Motivation; Decision Making Problems; Control Process. <b>Skill Development:</b> Management Skills; Challenges of Management; Organizational Design; Leadership Styles; Communication; Decision Making.
M.Com. Core: I-3	Marketing Management	<b>Employability Skills:</b> Marketing Research; Market Segmentation; Consumer Behaviour Models; Promotional Decisions; Services Marketing. <b>Entrepreneurship Skills:</b> Marketing Research; Guidelines for selecting Target Market; Product Marketing vs Service Marketing. <b>Skill development:</b> Study of Marketing Environment; Market Observations, Behavioural Strategies, Learning Models, Promotional Decisions.
M.Com. Core: I-5	Managerial Economics	<b>Entrepreneurship Skills:</b> Objective of Firm; Determinants of Demand; Price elasticity and determination; Production Theory; Utility Approach
M.Com. Elec: I-6.1.1	Accounting Theory	<b>Employability Skills:</b> Accounting Research and Practices; Critical evaluation of emerging trends in Accounting; Human Resource Accounting; Emerging trends in Accounting. <b>Skill development:</b> Accounting Approaches; Accounting Postulates; Accounting Standard Setting Process; Methods of Accounting for Price level changes.
M.Com .Elec: I-7.2.1	Income Tax Planning and Management	<b>Employability Skills:</b> Scope of Tax Planning; TDS on several sources on Incomes; Computation of Advance Tax. <b>Skill development:</b> Application of Tax planning provisions in relation to different heads of incomes; Payment of Advance Tax at installments; TDS.
M.Com. Elec: I-7.3.1	Indian Financial System	<b>Entrepreneurship Skills:</b> Financial system functions; Money Market Operations; Development of Financial Institutions; Financial Services.
M.Com.Core:II-1	Organizational Behavior	<b>Entrepreneurship Skills:</b> Fundamental Concepts; Challenges and Opportunities for OB; Factors influencing individual behaviour; Team Process; Group Development; Creating a positive organization culture; Approaches to managing change
M.Com.Core:II-2	Strategic Cost Management	<b>Entrepreneurship Skills:</b> Activity Based Costing; Applications and Implementations of Learning Curve Models; Implementation of Just In Time.
M.Com.Core:II-1	Financial Management	<b>Employability Skills:</b> Evaluation of Risk and Return; Firm Financial Planning; Mathematical Programming in Capital Budgeting. <b>Entrepreneurship Skills:</b> Firm Financial Planning; Valuation of Profit and Dividend Policies; Mathematical Programming in Capital Budgeting. <b>Skill development:</b> Techniques of Financial Management; Analysis of capital budgeting decisions; Measurement of Working Capital Requirement.
M.Com.Core:II-4	Computer Applications in Business	<b>Employability Skills:</b> Operating System; Management Information System; ORACLE; R-Programming. <b>Skill development:</b> Operating System; Management Information System; ORACLE; R-Programming; Visual Basic.
M.Com.Core:II-5	Capital Markets	<b>Employability Skills:</b> Primary and Secondary Market Operations; Functioning of Security Market; G-Securities Markets. <b>Entrepreneurship Skills:</b> Financial Market Advisers; Consultancy services in Stock Market. <b>Skill development:</b> Book-Building Process; Issue of Shares and Securities; Settlement Systems under Clearing house under Capital Markets.

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M.Com.Elec:II-6.1.2	Marginal Costing	<b>Skill development:</b> Break-Even Analysis; Application of Marginal Costing in Managerial Decisions.
M.Com.Elec:II-7.2.2	Corporate Tax Planning and Management	<b>Employability Skills:</b> Tax Consultant for Companies. <b>Skill development:</b> Application of Tax planning provisions in relation to different heads of incomes of Companies; Procedure of Payment of Tax; Filing of Returns.
M.Com.Elec:II-7.3.2	Investment Management	<b>Employability Skills:</b> Investment Analysis; Sources of Financial Management; Stock Valuation. <b>Entrepreneurship Skills:</b> Market Risk Analyst; Individual Financial Firm. <b>Skill development:</b> Measurement of Risk and return; Fundamentals of Investment.
M.Com.Core:III-3	Security Analysis and Portfolio Management	<b>Employability Skills:</b> Investment Manager and Portfolio Manager. <b>Skill development:</b> Portfolio Performance Evaluation; Capital Market Theory; Measurement of Expected Return and Risk of Investment Securities.
M.Com.Core:III-4	International Business	<b>Entrepreneurship Skills:</b> Negotiations in IB, Licensing, franchising, Joint Ventures Subsidiaries and Acquisitions, Arbitration of Disputes.
M.Com.Elec.III-6.1.3	Computerized Accounting	<b>Employability Skills and Skill development:</b> SAP, Tally, ERP.
M.Com.Elec.III-7.3.3	Financial Derivatives	<b>Skill development:</b> Working and Trading Activity in Derivatives Market; Hedging Strategies, Valuation of Options.
M.Com.Core:IV-1	Entrepreneurship Development	<b>Entrepreneurship Skills:</b> Entrepreneurial Development Programmes, Institutional Support System for Entrepreneurship.
M.Com. Core: IV-3	Business Ethics and Corporate Governance	<b>Employability Skills:</b> Professional Managers; Managing Ethics and legal Compliance; Department of Company Affairs; <b>Entrepreneurship Skills:</b> Corporate Restructuring; and <b>Skill development:</b> Company and Society relations; Working of Registered Companies; Listing Agreements and Stock Changes
M.Com.Core:IV-4	E-Commerce and Web Designing	<b>Entrepreneurship Skills:</b> Networking; E-Marketing; E- Supply Chain Management; E- Security; E-Customer Relationship Management.
M.Com.Elec.IV-6.1.4	International Accounting	<b>Skill development:</b> Financial Reporting of various countries; Consolidation Accounting; Foreign Currency Transaction; Forex Risk Management.
M.Com.Core:IV-5	Computer Applications and Project Work	<b>Skill development:</b> Analysis; Interpretation; Report Writing;
No Code	Computer Skills	<b>Employability Skills and Skill development:</b> Operating Computer using GUI Based Operating System; Understanding Word Processing; Using Spread Sheet; Making Small Presentation;
No Code	Communication Skills	<b>Employability Skills and Skill development:</b> Effective Writing; Public Speaking; Group Discussion; Cellphone Etiquette; Interview handling Skills.
M.Com.ID:III-1	Promotion and Management of Small Business Enterprises	<b>Entrepreneurship Skills:</b> Steps to Start Small-scale Units. <b>Skill Development:</b> Registration of Small-scale units; Production, Marketing, Financial and Personnel Management.
M.Com.ID:III-2	Marketing Skills	<b>Skill development:</b> Marketing; Advertising.
M.Com.ID:III-3	Stress Management	<b>Skill development:</b> Yoga; Time Management; Meditation;

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## MASTER OF COMMERCE

### I - SEMESTER

Course Code: (M.Com. Core: I - 3)

## BUSINESS POLICY AND ENVIRONMENT

**Objectives:** To acquaint the students with the National and Global Environment pertaining to Business.

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

**Teaching Hours per Week:** 4; and **Credits:** 4

**Examination Duration:** 3 hours and **Maximum Marks:** 100

#### **Module-1: Business Environment and Policy**

Introduction, Meaning and Elements of Business Environment, Dimensions of Business Environment, Internal Environment, External Environment; Micro and Macro Environment, Economic Environment, Economic Policies, Economic Planning, Political and Government Environment, Socio-cultural Environment, Demographic Environment, Legal Environment, Competition Policy, Technological Environment- Emerging Scenario, and Business Policy, Environment Protection.

#### **Module-2: Business and Government**

Theory of Government Intervention in Business, Economic Roles of Government, Regulatory Role, Promotion Role, Entrepreneurial Role and Planning Role; Recent Changes.

#### **Module-3: Small Scale Industries**

Introduction, Rationale, Evaluation, Problems, Weaknesses in Government Policy, New Policy 1991 and its Evaluation and Recent Measures.

#### **Module-4: Industrial Sickness**

Introduction, Definitions, An Overview of Sickness in Small Scale and Large Scale Organizations including Public Enterprises, Causes for Sickness in Small Scale Industrial Units and Public Sector Enterprises, Important Provisions of Sick Industrial Companies (Special Provisions) Act, 1985 and Applicability, BIFR – Functions, and Functions of Operating Agencies.

#### **Module-5: MRTP Act, 1969**

Introduction, Objectives, Applicability, Monopolistic Trade Practices, Restrictive Trade Practices, Deemed Restrictive Trade Practices, Unfair Trade Practices; An Overview of Competition Law.

#### **Module-6: Consumer Protection Act, 1986:**

Introduction, Objectives, Applicability, Consumer and Rights of Consumers, Nature and Scope of Remedies available to Consumers.

#### **Module-7: Policy Environment:**

Liberalization, Privatization and Globalization, Second Generation reforms, Industrial policy and implementation. Industrial growth and structural changes.

#### **Books Recommended for Reference:**

1. Ashwathappa K., **Business Environment for Strategic Management**, Himalaya Publishing House.

  
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2. Ashwathappa K., **Essentials of Business Environment**, Himalaya Publishing House.
3. Francis Cherunilam, **Business and Government**, Himalaya Publishing House.
4. Francis Cherunilam, **Business Environment**, Himalaya Publishing House.
5. Ghosh and Kapoor, **Business Policy and Environment**, Sultan Chand and Sons.
6. Igar Ansoff H., **Corporate Strategy**, Tata McGraw Hill.
7. Ronald Christensen C., et. al., **Business Policy – Text and Cases**, Richard .D Irwin Inc.

  
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## MASTER OF COMMERCE

### I - SEMESTER

Course Code: (M.Com. Core: I - 1)

#### MANAGEMENT PROCESS AND PRACTICE

**Objectives:** To enable the students to understand and apply the principles and techniques of management.

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

**Teaching Hours per Week:** 4; and **Credits:** 4

**Examination Duration:** 3 hours and **Maximum Marks:** 100

#### **Module-1: Introduction**

Concept of Management, The Management Process, Management Functions, Management Roles and Management Skills, The Challenges of Management, The Evolution of Management Theory: The Scientific Management School, Classical Organisation Theory School, The Behavioural School, The Management Science School. The Recent Developments in Management Theory; The Systems Approach, The Contingency Approach, Dynamic Engagement – Case Studies.

#### **Module-2: Planning Process**

Meaning and Importance of Planning at Organisations, Types of Plans, Objectives; Strategies, Planning Process. – Case Studies.

#### **Module-3: Organising**

Four Building Blocks, Organisational Design, Types of Organisation Structures, The Formal and Informal Organisations – Case Studies.

#### **Module-4: Staffing, Leading and Motivation**

Meaning and Importance, Leadership Styles, Transformational and Transactional Leaders, Approaches to Analyzing Motivation – Case Studies.

#### **Module-5: Communication**

Meaning, Process, Organisational Communication Systems, The Grapevine, Barriers in Communication, Overcoming the Barriers – Case Studies.

#### **Module-6: Decision-Making**

Decision-making Problems, Programmed versus Non-programmed Decisions, Process of Decision-making – Case Studies.

#### **Module-7: Controlling**

Meaning and Importance, the Control Process, Essentials of Effective Control Systems. Case Studies.

#### **Books Recommended for Reference:**

1. Allen, LA., **Management and Organisation**, McGraw Hill.
2. Drucker, Peter, **Management Tasks, Responsibilities, Practices**, Allied Publishers.
3. Drucker, Peter, **The Practice of Management**, Allied Publishers.
4. Haynes and Massire, **Management-Analysis, Concepts and Cases**, Prentice Hall.
5. James A.F. Stoner, R. Edward Freeman, Daniel A. Gilbert .Jr, **Management**, Prentice Hall of India, New Delhi.

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6. Koonz and O. Donnel, C., **Management – A System and Contingency Analysis Management Function**, McGraw Hill.
7. Massie, J.L., **Essential of Management**, Prentice Hall.
8. Newman, Sumer and Warren, **Process of Management**, Prentice Hall.
9. Ricky W. Griffin, **Management**, Biztantra Dreamtech Press, New Delhi.
10. Rue and Byars, **Management**, Tata McGraw Hill Publication, New Delhi.
11. Stephen .P Robbins, **Management**, Prentice Hall of India, New Delhi.

*A. K. Mohan*

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## MASTER OF COMMERCE

### I - SEMESTER

Course Code: (M.Com. Core: I - 2)

### ACCOUNTING THEORY

**Objectives:** To provide the knowledge of accounting theory, accounting standards, and the new concerns in the field of accounting.

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

**Teaching Hours per Week:** 4; and **Credits:** 4

**Examination Duration:** 3 hours and **Maximum Marks:** 100

#### **Module-1: Meaning of Accounting Theory**

Meaning of Accounting Theory, Research and Practice - Types of Accounting Theories - Syntactical, Semantical and Behavioural Theories - Different Approaches to Accounting Theory Construction - The Deductive and Inductive Approach; The Events and Ethical Approach, Corporate Social Accounting Approach.

#### **Module-2: Generally Accepted Accounting Principles(GAAPs)**

Introduction: Need for, and Meaning of, Accounting Principles; Practices, GAAPs, etc., Role of AICPA, AAA and Securities and Exchange Commission; Concepts, Principles, Postulates, Conventions, etc., Structure of GAAPs-1) Basic Accounting Assumptions or Postulates-1) The Business Entity Postulate, b) The Getting Concern Concept, c) The Money Measurement Concept and d) Accounting Period Postulate; 2) Accounting Concepts-a) Objectivity, and b) The Dual-Aspect Concept; 3) Accounting Principles-a) The Cost Principle b) Matching Principle-Recognition of Revenue and Communication of Relevant Costs, and c) The Realisation Principle; and 5) Accounting Conventions-a) Conservatism b)Consistency, c) Materiality and Disclosure. Systems of Accounting-Cash and Accrual Systems of Accounting and Accounting Policies.

#### **Module-3: Accounting Standards**

Introduction; Meaning and Benefits of Accounting Standards; Standard Setting Process, and Difficulties; A Brief Study of Accounting Standards Issued by IASC and ASB; and Critical Evaluation of Emerging Trends in Accounting Standards.

#### **Module-4: Accounting for Price Level Changes**

Limitations of Conventional Financial Statements, Inflation Accounting and Price Level Accounting, Methods of Accounting for Changing Prices, CPP Method, CA Method and Hybrid Method, Price Level Accounting and Indian Practices.

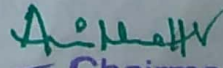
#### **Module-5: Human Resources Accounting**

Need and Development, Concept of Human Resource Accounting, Suggested Methods for Valuation of Human Resources, Financial Disclosure of Human Resources, Importance and Objectives against HRA, HRA Practice in India.

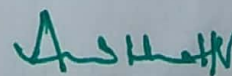
#### **Module-6: Corporate Social Accounting**

Limitations of Accounting, Concept and Objectives of Social Accounting, Social Responsibilities of Business, Social Accounting Measures and Approaches, Preparation of Social Income and Balance Sheet, Social Accounting and Reporting Practices in Indian Context.

#### **Books Recommended for Reference**

  
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1. Ahmed Riahi Belkaoui, (2000) **Accounting Theory**, Quorm Books.
2. Anthony R.N., D.F. Hawkins and K.A. Merchant, (1999) **Accounting: Text and Cases**, McGraw Hill.
3. Jawahar Lal, (2008) **Accounting Theory and Practice**, Himalaya Publishing House.
4. Porwal L.S., (2000) **Accounting Theory**, Tata McGraw Hill.
5. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, (2005) **Financial Accounting Theory and Analysis: Text Readings and Cases**, John Wiley and Sons.



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## MASTER OF COMMERCE

### I - SEMESTER

Course Code: (M.Com. Sup: I - 1)

## BUSINESS MATHEMATICS AND STATISTICS

**Objectives:** To enable the students to understand the mathematical and statistical tools and techniques and application of them in business decision making.

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

**Teaching Hours per Week:** 4; and **Credits:** 4

**Examination Duration:** 3 hours and **Maximum Marks:** 100

#### **Module-1: Commercial Arithmetic**

Simple Interest, Compound Interest, Annuity - Present and Future Value of Money, Discounting of Bills of Exchange, Trade Discount, Cash Discount and Bankers Discount.

#### **Module-2: Matrix Algebra**

Introduction, Definition, Types of Matrices, Scalar Multiplication of a Matrix, Equality of Matrices, Matrix Operation, Addition, Subtraction, Multiplication, Properties, Transpose of a Matrix, Determinants, Cramer's Rule, Properties of Determinants, Adjoint of a Matrix, Inverse of a Matrix, Simultaneous Equations.

#### **Module-3: Calculus**

Concept of Limit, Continuity, Some Important Derivations, Role of Change of Quantities, Cost Function, Revenue Function, Profit Function, Maxima and Minima of a Function, Integration and its Application. Constant of Integrate Theorem on Integration.

#### **Module-4: Time Series and Forecasting**

Introduction, Definition of a Time Series, Analysis of a Time Series, Uses of a Time Series, Mathematical Models for Time Series, Methods of Time Series - Graphic Method, Semi Averages Method, Moving Average Method, Weighted Average Method, Least Squares Method. Forecasting- Meaning, Forecasting Using Time Series, Types of Forecasting, Forecasting Methods Using Time Series.

#### **Module-5: Probability Theory**

Definition of Probability, Additive and Multiplication Theorems, Law of Probability, Baye's Theorem, Conditional Probability.

#### **Module-6: Probability Distribution**

Binomial, Poisson and Normal Distribution, Their Characteristics and Application.

#### **Module-7: Statistical Quality Control**

Causes of Variations in Quality Characteristics, Quality Control Charts-purpose and Logic, Constructing a Control Chart Process under Control and out of Control, Warning Limits, Control Charts Attributes Fraction Defects and Number of Defects.

#### **Books Recommended for Reference**

1. Hooda, R.P, **Statistics for Business and Economics**, Macmillan, New Delhi.

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2. Heinz, Kohilar, **Statistics for Business and Economics**, Harper Collins, New York.
3. Hein, .L.W, **Quantitative Approach to Management Decisions**, Prentice Hall, New York.
4. Lawrence B. Morse, **Statistics for Business and Economics**, Harper Collins, New York.

*A. K. Kulkarni*

— Chairman  
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Shivgangotri, Davangere-7

**MASTER OF COMMERCE**

**I - SEMESTER**

Course Code: (M.Com. Sup: I - 2)

**MANAGERIAL ECONOMICS**

**Objectives:** To facilitate the understanding of economic theory and concepts which are useful in business decision-making.

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

**Teaching Hours per Week:** 4; and **Credits:** 4

**Examination Duration:** 3 hours and **Maximum Marks:** 100

**Module-1: Nature and Scope of Managerial Economics**

Objective of Firm; Economic Theory and Managerial Theory; Managerial Economist's Role and Responsibilities. Fundamental Economic Concepts – Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-marginal Principle, Principle of Time Perspective.

**Module-2: Demand Analysis**

Individual and Market Demand Functions; Law of Demand, Determinants of Demand; Elasticity of Demand – Its Meaning and Importance; Price Elasticity, Income Elasticity and Cross Elasticity – Using Elasticity in Managerial Decisions; Numerical Problems and Case Studies.

**Module-3: Theory of Consumer Choice**

Cardinal Utility Approach, Indifference Approach, Revealed Preference and Theory of Consumer Choice under Risk; Demand Estimation for Major Consumer Durable and Non-durable Products; Demand Forecasting Techniques; Numerical Problems and Case Studies.

**Module-4: Production Theory**

Production Function – Production with One and Two Variable Inputs, Stages of Production; Economics of Scale; Estimation of Production Function; Cost Theory and Estimation; Economic Value Analysis; Short and Long Run Cost Functions – Their Nature, Shape and Inter-relationship; Law of Variable Proportions; Law of Returns to Scale; Numerical Problems and Case Studies.

**Module-5: Price Determination under Different Market Conditions**

Characteristics of Different Market Structures; Price Determination and Firm's Equilibrium in Short-run and Long-run under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly; Problems / Case Studies.

**Module-6: Pricing Practices**

Methods of Price Determination in Practice; Pricing of Multiple Products; Price Discrimination; International Price Discrimination and Dumping; Transfer Pricing; Problems / Case Studies.

**References:**

1. Bhatia H.L., **Micro Economics Theory**, Modern Publishers, New Delhi.

*Aswathy*  
— Chairman  
BOS Dept. of Studies in Commerce  
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2. Craig Petersen .H and Cris Lewis .W, **Managerial Economics**, PHI Publication.
3. Dominick Salvatore, **Managerial Economics**, 6<sup>th</sup> Edition, Oxford University Press.
4. Varshney and Maheshwari, **Managerial Economics**, Sultan Chand and Sons.

*Ar. H. K. K.*

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Davangere University, Master of Commerce, Semester - I  
Specialisation Stream – A: ACCOUNTING AND TAXATION  
COURSE – MCE 1.1A / MCE 1.1B: STRATEGIC COST MANAGEMENT

**Objectives:** To provide an understanding of the basics of strategic cost management.

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

**Teaching Hours per Week:** 4; and **Credits:** 4

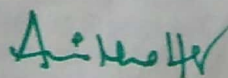
**Examination Duration:** 3 hours and **Maximum Marks:** 100

\* Course Inputs \*

- Module-1: Activity Based Costing:** Inadequacies of traditional methods of overhead Absorption, concept of ABC, Kaplan and Cooper's approach to ABC, cost Drivers and cost pools, main activities and its cost drivers, allocation of overhead under ABC-characteristics, steps, implementation and benefits of ABC system.
- Module-2: Learning Curve Model:** Concept and phases of learning curve, graphical representation, learning curve applications and factors affecting learning curve, experience curve.
- Module-3: Life Cycle Costing:** Concept and characteristics, activities and phases in Product life cycle, product life costing and cost control.
- Module-4: Just in Time Approach:** Concept, philosophy of JIT, sources of waste, objectives of JIT, features and methodology in implementation of JIT, planning for adoption and limitations of JIT costing.
- Module-5: Miscellaneous Topics in Cost Management:** Target costing, Kaisean, Definition and basic concepts, cost audit meaning, importance and provisions of Companies Act relating to cost audit.

**Books Recommended for Reference:**

1. Norngren, et al, Introduction to Management Accounting, PHI, New Delhi.
2. Ravi M Kishore, Advanced Management Accounting, Taxman Publications, New Delhi.
3. Hilton, Cost Management, TMH, New Delhi.
4. Kalpan and Aatkinson, Advanced Management Accounting, PHI Publications, New Delhi,
5. Babhatosh Banaerjee, Cost Accounting, World Press, Calcutta.
6. N K Prasad, Cost Accounting, Book Syndicate, Calcutta,
7. Horngren, Foster and Datar, Cost Accounting: A Managerial Emphasis, PHI, New Delhi.



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8. Edward Blocher, Cost Management; A Strategic Emphasis, TMH, New Delhi.
9. Govindraju, et al., Strategic Cost Management, Free Press, Calcutta.
10. Jain and Narang, Advanced Cost Accounting, Kalyani, New Delhi.

**Journals:**

1. Management Accounting.
2. Chartered Accountant
3. Chartered Secretary
4. Indian Journal of Accounting
5. Chartered Financial Analyst

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Davangere University, Master of Commerce, Semester - I

**Specialisation Stream – A: ACCOUNTING AND TAXATION**

**Specialisation Stream – B: ACCOUNTING AND FINANCE**

**COURSE – MCE 1.2A : INCOME TAX PLANNING AND MANAGEMENT**

**Objectives:** The course aims at making students conversant with the concept of tax planning and Management relating to non-corporate assessees.

**Instructional Strategy:** A Combination of Lectures, Case Analysis, Group Discussion, Project Assignments and Seminars.

**\* Course Inputs \***

**Module-1:** Introduction: concepts of Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management. scope of tax planning, need for tax planning, limitations of tax planning.

**Module-2:** Tax planning in relation to residential status of persons (Individuals, HUF, partnership firms).

**Module-3:** Tax planning in relation to various heads of income, planning relating to salary. Income from house property, Profits and Gains of Business or Professions, Capital gains and Income from other sources, and clubbing of Income of other persons. Illustrative problems

**Module-4: Deduction of Tax at Source:** Deduction of Tax from Salary, Interest on Securities, Dividends, Interest Other than Interest on Securities, Winnings of Lottery or Crossword Puzzle, Winning from Horse Race, and deductions from other payments. Illustrative Problems.

**Module-5: Advance Payment of Tax:** Installment of Advance Tax and Due Dates of Payment, Computation of Advance tax payable, Notice of Demand issued by the Assessing Officer. Illustrative problems.

**Books Recommended for Reference:**

1. Girish Ahuja and Ravi Gupta, Direct Taxes – Law and Practice, Bharat Law House Pvt. Ltd., New Delhi.
2. Lal B.B., N. Vashisht, Direct Taxes, Pearson Education.
3. Lal B.B., Direct Taxes, Kalyani Publications.
4. Vinod K. Singhania and Kapil Singhania, Direct Taxes – Law and Practice, Taxmann Publications (P) Ltd., New Delhi.
5. H.C. Mehrothra and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.

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6. Manoharan T.N., and Hari .G.R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai.
7. Lakhotia, Corporate Tax Planning and Management, Vision Publishers.

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MASTER OF COMMERCE

3

SEMESTER-I

Course Code: (M.Com.Elec: I-7.3.1)

Specialization-B:

ACCOUNTING AND FINANCE

Specialization-D:

BANKING AND FINANCE

1. INDIAN FINANCIAL SYSTEM

**Objectives:** To familiarize the students about the structure of Indian Financial System and the Financial Services in India.

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

**Teaching Hours per Week** : 4

**Credits** : 4

**Examination Duration** : 3 Hours

**Maximum Marks** : 100

**Module-1: Indian Financial System**

Regulatory Bodies - Reserve Bank of India, Securities and Exchange Board of India, Financial Services, Financial Markets, Financial Institutions (An overview of the Structure).

**Module-2: Primary Market**

Meaning, Functions, Players, Instruments and Process Involved in Primary Market.

**Module-3: Secondary Market**

Bombay Stock Exchange, National Stock Exchange, Securities and Exchange Board of India - Functions, Stock Trading Corporation.

**Module-4: Money Market**

Meaning, Scope, Functions, Players, Instruments, DFHI, Money Market Operations, Call Money Market and Deficiencies of Indian Money Market.

**Module-5: Leasing**

Introduction, Meaning and Types of Leasing, Leasing from the Point of View of Lessee and Lessor; Hire Purchase Agreements.

**Module-6: Factoring**

Meaning and Types: Venture Capital - Meaning, Types, Process of Obtaining Venture Capital, Securitization of Debts - Meaning and Scope

**Module-7: Merchant Banking**

Meaning, Categories, Functions, Credit Rating, Meaning, Importance and Process of Rating.

**References:**

1. Arora Mamta., **Credit Rating in India: Institutions, Methods, and Evaluation**, New Century Publications, New Delhi.
2. Bhole, L.M., **Financial Markets and Institutions**, TMH, New Delhi.
3. Business Dailies (one of the following is compulsory for every student)
  - a. The Hindu Business Line
  - b. The Economic Times
  - c. The Financial Times
  - d. The Business Standard
4. Business Magazines and Journals for contemporary issues in financial sector.
5. Khan M.Y., **Financial Services**, Tata McGraw Hill, New Delhi.
6. Khan, M.Y., **Indian Financial System - Theory and Practice**, Vikas Publishing House, New Delhi
7. Prasanna Chandra., **Financial Management - Theory and Practice**, TMH, New Delhi.
8. SEBI Bulletins, Circulars, Regulations
9. Sharma, G.L., and Singh, Y.P. (Eds.), **Contemporary Issues in Finance and Taxation**, Academic Foundation, Delhi.
10. Verma J.C., **Credit Rating: Concepts, Procedures and Practice**, 3<sup>rd</sup> Edition, Bharat Publishing House, New Delhi.
11. Verma J.C., **Manual of Merchant Banking (Concepts, Practices and Procedures)**, 4<sup>th</sup> Ed. Bharat Law House, New Delhi.

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## MASTER OF COMMERCE

### SEMESTER-II

Course Code: (M.Com. Core: II-1)

### ORGANISATIONAL BEHAVIOUR ✓

**Objectives :** To help the students understand the human behaviour in business organizations and its influence on organizational change, development, and effectiveness.

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

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

#### Module-1: Meaning and Definitions of Organizational Behaviour

Nature of O.B. - Fundamental Concepts- Scope of O.B - Contributing Disciplines to the Field of OB - Challenges and Opportunities for OB, OB Model - Case Studies.

#### Module-2: Foundations of Individual Behaviour

Factors Influencing Individual Behaviour:

- Personality* : Definitions of Personality - Determinants of Personality - Major Personality Traits Relevant to O.B.
- Perception* : Definitions of Perception - Major Influences on Perception - Factors Influencing Perception.
- Learning* : Definitions of Learning - Nature of Learning - Principles of Learning.
- Attitudes* : Definitions of Attitudes - Components of Attitudes - Behaviour and Attitudes - Major Job Attitudes.
- Job-Satisfaction* : Definitions- Causes for Job Satisfaction -Effect of Job Satisfaction- Benefits of Job Satisfaction.

*Case Studies*

#### Module-3: Foundations of Group Behaviour

Determinants of Group Behaviour -Types of Groups-Group Development-Group Norms-Group Cohesiveness Consequences-Decision-Making in Groups.

**Understanding Work Teams:** Types of Teams, Creating Effective Teams, Team Composition, Work Design, Team Processes, Turning Individual into Team Players, Team Building and Team Based Work.

#### Module-4: Organisational Culture

Definitions, Functions of Culture, Creating and Sustaining Culture, Creating an Ethical Organizational Culture, Creating a Positive Organisational Culture, Spirituality and Organizational Culture.

#### Module-5: Organizational Change

Definitions, Levels of Change, Resistance to Change, Approaches to Managing Change, Creating a Culture for Change, Change in Indian Businesses.

#### Module-6: Stress Management

Definitions, Sources of Stress, Consequences of Stress, Coping Strategies.

#### References:

1. Ashwathappa K, **Organizational Behaviour**, Himalaya Publishing House.
2. Fred Luthans, **Organisational Behaviour**, McGraw-Hill International Edition.
3. Gregory Moorhead & Ricky W. Griffin, **Organizational Behaviour**, Jaico Publishing House.
4. Stephen P Robbins, Timothy A. Judge, Seema Sanghi, **Organizational Behaviour**, Pearson Education.
5. Stephen P Robbins, **Organizational Behaviour**, Pearson Education.
6. Steven L. Mcshane, Mary Ann Von Glinow, Radha.R.Sharma, **Organizational Behaviour**, McGraw-Hill Pub.

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MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Core: II-2)

MARKETING MANAGEMENT

**Objectives** : To facilitate the students to understand the conceptual framework of marketing and application of marketing concepts in decision making under various environmental constraints.

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

**Teaching Hours per Week** : 4                      **Credits** : 4  
**Examination Duration** : 3 Hours              **Maximum Marks** : 100

**Module-1: Introduction to Marketing and Marketing Environment**

Need to Study Marketing - Approaches to Study Marketing- Definitions of Marketing Management - Core Concepts - New Concepts - Marketing Environment - Marketing Systems-Macro-Micro Variables; Case Studies

**Module-2: Marketing Research**

Meaning and Definitions - Areas of Application - R&D Department and Marketing Research - Types of Data - Methods of Conducting Research- Field Investigation - Observation-Experimentation - Desk Research - Procedure for doing Systematic Research. Case Studies

**Module-3: Market Segmentation**

Need for Segmentation - Guidelines for Selecting a Target Market - Bases of Market Segmentation: Behaviouristic Bases and Non-behaviouristic Bases-Segmentation Strategies. Case Studies

**Module-4 Consumer Behaviour**

Input-Output Model-Pre-Purchase Behaviour Models-(A)Psychological Models- Maslow's Hierarchy of Needs; Pavlovian Learning Model; Sigmund Freudian Psycho-analytical Model- (B)Economic Model-Alfred Marshallian Model- (C) Sociological Model-Veblen's Model Post-Purchase Behaviour Models- Leon Festinger's Theory of Cognitive Dissonance; Swan and Comb's Expectations - Performance Theory - Organizational Buyer Behaviour Model- Hobbesian Model. Case Studies

**Module-5: Marketing Mix**

Product Decisions-Product Life Cycle and New Product Development and Related Strategies; Pricing Decisions-Pricing Policies and Strategies; Channel Decision-Channel Selection and Channel Policies; Promotional decisions-Sales Promotion and Advertising. Case Studies.

**Module-6: Services Marketing**

Meaning-Product Marketing Vs. Services Marketing-Characteristics of Service. Marketing Mix Strategies for Services.

**References:**

1. Anitha, H.S. (ed.) Marketing in 21 Century, Mangal Deep Publications.
2. Boyd and Westfall, Marketing Research-Text and Cases, Dreamtech Press.
3. David J. Luk, Hugh. G. Wales, Donald. A. Taylor, Ronald. S. Rubin, Marketing Research, Pearson Publication.
4. Edward. W. Cundiff, Richard. R. Still, Norman, A.P, Govani, Fundamentals of Modern Marketing, Tata McGraw Hill Publication.
5. Geoffery. K. Frances, Modern Marketing Management, TMH
6. Jerome E., McCarthy, Essentials of Marketing, PHI.
7. Kotler, Swee Hoonang Leong & Tan, Marketing Management-An Asian Perspective, Tata McGraw Hill Publication.
8. Philip Kotler, Marketing Management-Analysis, Planning and Control, Tata McGraw Hill Publication.
9. Ralph Wesfall, Stanley F. Starch, Marketing Research (Text and Cases), Prentice Hall.
10. Sherlekar S.A., Marketing Management, Himalaya Publishing House.
11. William. J. Stanton, Charles Futrell, Fundamentals of Marketing, Tata McGraw Hill Publication.

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**MASTER OF COMMERCE**

**SEMESTER-II**

Course Code: (M.Com. Core: II-3)

**FINANCIAL MANAGEMENT** ✓ 3

**Objectives** : To help Students to understand the conceptual frame work of Financial Management and its applications in business decision making.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1:**

Meaning and Importance of Financial Management, Financial Objectives of Business Firm; Risk and Return in Financial Planning, Impact of Taxation and Inflation; Impact of Depreciation, Techniques of Financial Management.

**Module-2:**

Capital Budgeting under Certainty - Nature and Significance - Traditional and DCF Techniques - Investment Appraisal in Practice - Conflicts in Ranking by NPV and IRR, Problem of Multiple Rates of Return - Mathematical Programming for Analysis of Capital Budgeting Decisions.

**Module-3:**

Analysis of Capital Budgeting Decisions under Uncertainty - Determination of Probability Distribution of NPV Single Project and Combination of Projects under Uncertainty - Evaluation of Capital Budgeting Decisions under Uncertainty - Expected Utility Theory and Mean - Variance Hypothesis.

**Module-4:**

Working Capital Management - Factors Influencing Working Capital Requirements - Working Capital Policy - Management of Current Assets - Financing Working Capital.

**Module-5:**

Cost of Capital - Concept and Significance - Cost of Different Sources of Capital - Weighted Average Cost of Capital - Weighted Marginal Cost of Capital.- Determining the Optimal Capital Budget - Divisional and Project Cost of Capital - Floatation Cost and the Cost of Capital - Factors Affecting the Weighted Average Cost of Capital - Misconceptions Surrounding Cost of Capital

**Module-6:**

Dividend Policy Decisions - Theories of Dividend Policy - Legal Aspects of Dividend - Factors Influencing Dividend Policy - Bonus Shares - Stock Splits - Share Buybacks - Share Buybacks and Valuation - Dividend Policies in Practice.

**References:**

1. Bierman and Smidt, **Capital Budgeting Decisions**, TMH Publication.
2. Fred Watson and Brigham, **Managerial Finance**, PHI.
3. Khan and Jain, **Financial Management**, McGraw Hill Publication.
4. Pandey I.M., **Financial Management**, Vikas Publishing House.
5. Prasanna Chandra, **Financial Management**, Tata McGraw Hill Publication.
6. Ravi .M Kishore, **Financial Management**, Taxman Publications.
7. Van Horne, **Financial Management and Policy**, TMH.

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**MASTER OF COMMERCE**

**SEMESTER-II**

Course Code: (M.Com. Core: II-4)

**COMPUTER APPLICATIONS IN BUSINESS**

**Objectives** : To impart the students the computer knowledge and skills and training them to apply them in business operations.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Introduction to Computers:**

Definition, History, Generation, and Classification of Computer; Software: Classification, Computer Programming Languages, Packages; Operating System (OS): Introduction, Goals of OS, Classification of OS; Computer Virus - Meaning, Types; Microsoft Office: Introduction, Overview on MS-word, MS-Excel, MS-PowerPoint, and MS-Access - Introduction, Create Table, Queries, Forms, Developing Applications.

**Module-2: Management Information System**

Data, Information, Database Management System (DBMS): Introduction, Advantages and Limitations, Components of DBMS, Database File, File Organization, Database Administrator, Database Models; Management Information System (MIS): Introduction, Advantages, Functions of MIS, Decision Support System, Electronic Data Processing, Data Definition Language, Data Manipulation Language.

**Module-3: Introduction to Oracle**

Introduction, Oracle Server and its Benefits, Oracle Tools, SQL: Introduction, Meaning, History, Characteristics, Data Types, SQL Commands (Create, Describe, Drop, Insert, Alter, Select, Update), Oracle Functions.

**Module-4: Introduction to Visual Basic**

VB Environment, Menu Bar Tool Box, Properties Box, Tool Bar, Project Box, Screen Box, Customizing the Environment, Inserting Dialog Box, Label, Combo, Picture, Frames, Scroll Bar and Sliders, Working with Forms, Changing the Properties of the Forms, Multiple Forms, Designing Means. I/O Operation, Branching and Looping.

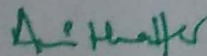
**Module-5: Database Connectivity through Visual Basic**

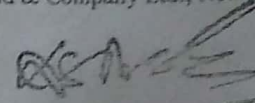
**Computer Programming Lab:**

1. Preparation Letter, Insert Table, Graphs and Different Shapes in MS-word.
2. Using Different Mathematical and Statistical Functions in MS-Excel and Preparation of Salary Bill, Invoice, Marks Statement, Financial Statements.
3. Design and Development of Power Point Presentation using Microsoft Power Point.
4. Testing of SQL Commands and Executing Small Programmes using SQL Commands.
5. Developing Simple Visual Basic Programmes.

**References:**

1. Alexis Leon & Mathews Leon, **Fundamentals of Information Technology**, Leon Vikas Publication, Chennai.
2. Arvind Shah and A.R. Patel, **Database Management System: Concept, Design, Architecture and SQL**, Macmillan Publishers Ltd.
3. Goyal D.P., **Management Information System**, Macmillan Publishers Limited.
4. IITL Education Solutions Ltd., **Introduction to Information Technology**, Pearson Education.
5. Khandare S.S., **Database Management and Oracle Programming**, S. Chand & Company Ltd., New Delhi.
6. Nandagopal N, Vosia, **Basic Programming**, TMH Publication.
7. Sadagopan S., **Management Information System**, PHI Publication.
8. Sanjeev Sharma and Nandan Tripathi, **Visual Basic 6, Excel Books**.

  
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## MASTER OF COMMERCE

### SEMESTER-II

Course Code: (M.Com. Core: II-5)

#### CAPITAL MARKETS\*

**Objectives** : To expose the students to the different aspects of capital market and its working in India.  
**Pedagogy** : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

#### Module-1: Meaning and Importance of Capital Market

Players in the Market, Recent Trends in Capital Markets, Structure and Institutions, Financial Institutions, Development Institutions and Investment Institutions, Components of Capital Market - Primary Market and Secondary Market.

#### Module-2: Primary Market

Meaning, Functions; Methods of Floating New Issues: (a) Public Issue - Process of Public Issue, Prospectus, Contents of Prospectus, Red-herring Prospectus, Stock Invest Scheme, Book-Building - Benefits and Limitations of Book Building; (b) Bought out Deals; (c) Rights Issue- Procedure for Rights Issue; (d) Private Placement and Preferential Offer. Parties involved in the New Issue Market, Government and Statutory Agencies, Collection Centres. Pricing of New Issue and SEBI Guidelines; SEBI and Investor Protection in the Primary Market.

#### Module-3: Secondary Market

Meaning and Importance; Organization of Stock Exchanges; Listing of Securities in Stock Exchanges - Listing Requirements, Listing Procedure, Listing Application, Listing Agreements; Trading Mechanism - Open Outcry System, Screen Based Trading, Online-trading WAP(Wireless Application Protocol)Trading, the Process of Buying and Selling Shares, Types of Orders, Share Groups; Settlement - Fixed Settlement System, Rolling Settlement. Risk Management; Margins-VoR (Value of Risk) Based Margin, Mark to Market Margin, Margins Based on Turnover, Exposure Limits, Gross Exposure Limits, Violation Charges, Price Bands; Carry Forward Transactions.

#### Module-4: BSE, NSE, ISE, OTCEI and Stock Markets Abroad

**BSE:** The Trading System, Securities Traded, Surveillance System, Check on the BOLT Terminals, Protection against Default. **NSE:** Beginning, Promoters, Membership, Capital Market Segment, Types of Order, Volume Conditions, Clearing and Settlement, Advantages of NSE, Recent Trends.

**ISE:** Beginning, Membership, Mode of Functioning, Risk Management and Surveillance. **OTCEI:** Beginning, Promoters, Players in the Market, Scrip's to be Traded, Listing Norms, Trading System, Settlement System, Market Making, Present Situation.

**Stock Market Abroad:** Stock Market in the US - The New York Stock Exchange, NASDAQ; Stock Market in the UK.

#### Module-5: Stock Market Quotations and Stock Market Indices

Individual Stock Quotations; Stock Market Indices - Usefulness, the BSE Sensitive Index- Methodology of Calculation, S&P CNX Nifty, CNX Nifty Junior, S&P CNX 500.

#### Module-6: Government Securities

Primary Issue, Participants in the G-securities Market, SGL Account, Primary Dealers, Secondary market for G-securities. Corporate Debt Market - Primary Market and Secondary Market.

#### Module-7: Depositories

Meaning and Definition, Objectives, Depository Process, Dematerialization and Rematerialization, Depository System in India.

*Students should be Encouraged to Visit Stock Exchanges and Stock Broking Firms to have Firsthand Knowledge of Working of Capital Market.*

#### References:

1. Bodie, Kane, Marcus, **Investments**, TMH
2. Clark, James Francis, **Investment Analysis and Management**, McGraw Hill Publication.
3. Fabozzi, Frank J., **Investment Management**, PHI
4. Fischer, Donald E. and Ronald J. Jordan, **Security Analysis and Portfolio Management**, PHI Publisher.
5. Prasanna Chandra, **Investment Analysis and Portfolio Management**, TMH
6. Punithavathy Pandian, **Security Analysis and Portfolio Management**, Vikas Publishing
7. Ravi M. Kishore, **Financial Management**, Taxmann Publications.

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# MASTER OF COMMERCE

## SEMESTER-II

Course Code: (M.Com. Elec: II - 6.1.2)

**Specialization-I: ACCOUNTING AND TAXATION**

### 2. MARGINAL COSTING ✓

**Objectives:** To make the learners understand about the basics of Marginal Costing and the Role of Marginal Costing in various managerial decisions.

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

**Teaching Hours per Week** : 4                      **Credits** : 4  
**Examination Duration** : 3 Hours              **Maximum Marks** : 100

#### Module-1: Introductions

Introduction; Meaning of Marginal Cost and Costing; Marginal Costing; Ascertainment of Marginal Costs - Variable Costs, Fixed Cost, and Semi Variable Costs; Segregation Methods-Comparison Method, Range Method, Average Method, Equation Method, Scatter Graph Method, Average Cost Line Method; Stand-by Cost Method, Analytical Method, and Least-Square Method; Contribution and P/V Ratio.

#### Module-2: Break Even Analysis

Introduction; Methods of Break Even Analysis for Mono-product Concerns-(1) Equational Approach (2) Tabular Approach, and (3) Graphical Approach; Methods of Break-even Analysis for Multi-product Concerns - (1) Algebraic Approach (2) Graphical Approach, (3) Weighted Average Approach; Appraisal of Assumptions Underlying BEA.

#### Module-3: Cost-Volume-Profit Analysis

Introduction; Effects of Changes in Fixed Costs, Unit Variable Costs, Selling Price, Sales Volume, and Combination of all the Four.

#### Module-4: Absorption Costing Vs. Variable Costing

Introduction; (A) Income Statement under Absorption Costing (1) Composition of Total Costs, (2) Accounting Treatment of Item of Costs and Evaluation of Unsold Stock and Use of Pre-Determined Overhead Absorption Rates; (B) Income Statement under Variable Costing-(1) Composition of Total Costs (2) Accounting Treatment of Total Cost Items;(C) Profit Under Absorption Costing and Variable Costing; Relevance of Variable Costing for External Reporting.

#### Module-5: Application of Marginal Costing for Managerial Decisions

Introduction, Areas of Application of Marginal Costing; (1) Product Diversification; (2) Make or Buy Decision; (3) Sell or Further Process; (4) Dropping a Product; (5) Shutting Down the Plant Temporarily; (6) Optimum Level of Activity; (7) Alternative Methods of Production; (8) Profitable Mix; (9) Resource Allocation; (10) Limiting Factor; and (11) Pricing Decisions.

#### References:

1. Adolph Matz F. Usry, **Cost Accounting-Planning and Control**, Taraporewale Sons and Co. Ltd.
2. Bursk C. and John .F. Chapman, **New Decisions-Making Tools for Managers**, The New American Library Inc.
3. Charles .T. Horngren & George Foster, **Cost Accounting - A Managerial Emphasis**, Prentice-Hall of India Pvt. Ltd.,
4. Charles .T. Horngren, **Introduction to Managerial Accounting**, Prentice-Hall International Inc.
5. Colin Drury, **Management and Cost Accounting**, The English Language Book Society.
6. Demond Goch, **Finance and Accounts for Managers**, Pay Books Ltd.,
7. Ray .H. Garrison, **Management Accounting-Concepts for Planning, Control, Decision Making**, Business Publications Inc.
8. Richard M. Lynch and Robert .W. Williamson, **Accounting for Management Planning and Control**, Tata McGraw Hill Pub. Ltd.
9. Sydney Davidson, et al, **Hand Book of Cost Accounting**.
10. The Research and Publications Committee, **Glossary of Management Accounting Terms**, ICWAI.

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MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II-7.1.2)

Specialization-I: ACCOUNTING AND TAXATION

2. CORPORATE TAX PLANNING AND MANAGEMENT ✓

**Objectives:** To acquaint the students with tax planning and management as applicable to corporate assesses.  
**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Teaching Hours per Week : 4 Credits : 4  
Examination Duration : 3 Hours Maximum Marks : 100

**Module-1:**

Definition of Company - Indian Company, Domestic Company, Foreign Company, Widely-held Company, Closely held Company, Residential Status of a Company and Incidence of Tax.

**Module-2: Computation of Taxable Income and Tax Liability of Companies**

Computation of Taxable Income under Different Heads of Income as Applicable to Companies: Profits and Gains of Business and Profession, Capital Gains and Income from Other Sources, Carry Forward and Set off of Losses in Case of Companies - Deductions from Gross Total Income - Minimum Alternate Tax. Illustrative Problems

**Module-3: Tax Planning for New Business**

Tax Planning with Reference to Location, Nature and Form of Organization of New Business.

**Module-4: Tax Planning and Financial Management Decisions**

Tax Planning Relating to Capital Structure Decisions, Dividend Policy, Inter-corporate Dividends and Bonus Shares - Illustrative Problems

**Module-5: Tax Planning and Management Decisions**

Tax Planning in Respect of Own or Lease, Sale of Assets used for Scientific Research, Make or Buy Decisions, Repair, Replace, Renewal or Renovation and Shut-down or Continue Decisions, Foreign - Collaboration Agreements, Purchase by Installment and Hire. Illustrative Problems

**Module-6:**

Tax Planning Relating to Amalgamation, Merger and Demerger, Conversion of a Firm into a Company. Illustrative Problems

**Module-7: Wealth Tax**

Chargeability, Assessment Year, Valuation Date, Incidence of Tax, Assets, Deemed Assets, Assets Exempt from Tax, Debt Owed, Valuation of Assets, Rate of Tax, Computation Net Wealth and Wealth Tax Liability. Illustrative Problems

**References:**

1. Aggarwal P.K., **Direct Taxes, "Tax Planning for Companies"**, Hind Law Publishers, New Delhi.
2. Bhagavathi Prasad. **Direct Taxes Law and Practice**, Vishwa Prakashana, New Delhi.
3. Girish Ahuja and Ravi Gupta, **Direct Taxes - Law and Practice**, Bharat Law House Pvt. Ltd., New Delhi.
4. Lakhotia, R.N. **Corporate Tax Planning and Management**, Vision Publishers.
5. Lal B.B., **Direct Taxes**, Kalyani Publications.
6. Lal B.B., N. Vashisht, **Direct Taxes**, Pearson Education.
7. Mehrotra H.C. and S.P. Goyal, **Direct Taxes**, Sahitya Bhawan, Agra.
8. Vinod K. Singhania and Kapil Singhania. **Taxman's Direct Tax: Law and Practice**, Taxmann Publications (P) Ltd., New Delhi.

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# MASTER OF COMMERCE

## SEMESTER-II

Course Code: (M.Com. Elec: II-7.2.2)

Specialization-II: ACCOUNTING AND FINANCE

### MARGINAL COSTING

**Objectives:** To make the learners understand about the basics of Marginal Costing and the Role of Marginal Costing in various managerial decisions.

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

**Teaching Hours per Week** : 4                      **Credits** : 4  
**Examination Duration** : 3 Hours              **Maximum Marks** : 100

#### Module-1: Introductions

Introduction; Meaning of Marginal Cost and Costing; Marginal Costing; Ascertainment of Marginal Costs - Variable Costs, Fixed Cost, and Semi Variable Costs; Segregation Methods-Comparison Method, Range Method, Average Method, Equation Method, Scatter Graph Method, Average Cost Line Method; Stand-by Cost Method, Analytical Method, and Least-Square Method; Contribution and P/V Ratio.

#### Module-2: Break Even Analysis

Introduction; Methods of Break Even Analysis for Mono-product Concerns-(1) Equational Approach (2) Tabular Approach, and (3) Graphical Approach; Methods of Break-even Analysis for Multi-product Concerns - (1) Algebraic Approach (2) Graphical Approach, (3) Weighted Average Approach; Appraisal of Assumptions Underlying BEA.

#### Module-3: Cost-Volume-Profit Analysis

Introduction; Effects of Changes in Fixed Costs, Unit Variable Costs, Selling Price, Sales Volume, and Combination of all the Four.

#### Module-4: Absorption Costing Vs. Variable Costing

Introduction; (A) Income Statement under Absorption Costing (1) Composition of Total Costs, (2) Accounting Treatment of Item of Costs and Evaluation of Unsold Stock and Use of Pre-Determined Overhead Absorption Rates; (B) Income Statement under Variable Costing-(1) Composition of Total Costs (2) Accounting Treatment of Total Cost Items;(C) Profit Under Absorption Costing and Variable Costing; Relevance of Variable Costing for External Reporting.

#### Module-5: Application of Marginal Costing for Managerial Decisions

Introduction, Areas of Application of Marginal Costing; (1) Product Diversification; (2) Make or Buy Decision; (3) Sell or Further Process; (4) Dropping a Product; (5) Shutting Down the Plant Temporarily; (6) Optimum Level of Activity; (7) Alternative Methods of Production; (8) Profitable Mix; (9) Resource Allocation; (10) Limiting Factor; and (11) Pricing Decisions.

#### References:

1. Adolph Matz F. Usry, **Cost Accounting-Planning and Control**, Taraporewale Sons and Co. Ltd.
2. Bursk C. and John .F. Chapman, **New Decisions-Making Tools for Managers**, The New American Library Inc.
3. Charles .T. Horngren & George Foster, **Cost Accounting - A Managerial Emphasis**, Prentice-Hall of India Pvt. Ltd.,
4. Charles .T. Horngren, **Introduction to Managerial Accounting**, Prentice-Hall International Inc.
5. Colin Drury, **Management and Cost Accounting**, The English Language Book Society.
6. Demond Goch, **Finance and Accounts for Managers**, Pay Books Ltd.,
7. Ray .H. Garrison, **Management Accounting-Concepts for Planning, Control, Decision Making**, Business Publications Inc.
8. Richard M. Lynch and Robert .W. Williamson, **Accounting for Management Planning and Control**, Tata McGraw Hill Pub. Ltd.
9. Sydney Davidson, et al, **Hand Book of Cost Accounting**.
10. The Research and Publications Committee, **Glossary of Management Accounting Terms**, ICWAI.

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# MASTER OF COMMERCE

## SEMESTER-II

Course Code: (M.Com. Elec: II-7.2.2)

### Specialization-II: ACCOUNTING AND FINANCE

### INVESTMENT MANAGEMENT ✓

**Objective:** To acquaint the students with various concepts of Investment Management and the issues involved in Investment decisions.

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

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

#### Module-1: Investments

Meaning, Process, Elements of Investments, Avenues of Investment, Approaches to Investment Analysis, Security Return and Risk Analysis, and Measurement of Return and Risk.

#### Module-2: Types of Investments

Financial Investments, Securities and Derivatives (Direct and Indirect Investments); Non-financial Investments, Real Estate, Gold and other types, and their Characteristics; and Sources of Financial Information.

#### Module-3: Portfolio Analysis and Management

Traditional Portfolio Analysis, Effects of Combining Securities, Diversification, Markowitz Model, and Location of the Efficiency Frontier.

#### Module-4: Capital Asset Pricing

Capital Asset Pricing Model (CAPM), Assumptions, Capital Market Line, Security Market Line, Market Model, Arbitrage Pricing Theory and Factor Models, Factor Models and Return Generating Process, and One and Two Factor Model.

#### Module-5: Efficient Market Theory

Random Walk Theory, The Efficient Market Hypothesis, Forms of Market Efficiency, EMH vs Fundamental and Technical Analysis.

#### Module-6: Portfolio Performance

Measurement and Evaluation, Measurement of Portfolio Performance, Risk and Return, Risk Adjustment and Performance Measures, Sharpe, Treynor and Jensen Models; Components of Portfolio Investment Performance, Stock Selection and Market Timing.

#### Module-7: Valuation of Fixed Income Securities and Variable Income Securities

Bonds, Debentures, Preference Shares and Convertible Securities, and Equity Shares.

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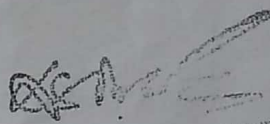
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## References:

1. Avadhani V.A., **Security Analysis and Portfolio Management**, Himalaya Publishing House, Mumbai.
2. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., **Investments**, Tata McGraw Hill Publishing Company Limited, New Delhi.
3. Cheney J and E Muses., **Fundamentals of Investments**, Paul, New York.
4. Dalton, John M., **How the Stock Markets Work**, PHI, New Delhi.
5. Fischer E Donald and Jordan J Ronald., **Security Analysis and Portfolio Management**, Prentice Hall of India Private Limited, New Delhi.
6. Kevin S., **Portfolio Management**, PHI, New Delhi.
7. Pandey I.M., **Financial Management**, Vikas Publishing House Private Limited, New Delhi.
8. Prasanna Chandra, **Investment Analysis and Portfolio Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.
9. Punithavathy Pandian, **Security Analysis and Portfolio Management**, Vikas Publishing House Private Limited, New Delhi.
10. Ravi .M Kishore, **Financial Management**, Tata McGraw Hill Publishing Company Limited, New Delhi.
11. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, **Investments**, Prentice-Hall of India Private Limited, New Delhi.
12. Business Dailies (one of the following is compulsory for every student)
  - a. The Hindu Business Line
  - b. The Economic Times
  - c. The Financial Times
  - d. The Business Standard
13. Business Magazines and Journals for contemporary issues in financial sector.

  
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# MASTER OF COMMERCE

## SEMESTER-II

Course Code: (M.Com. Elec: II-7.2.2)

**Specialization-III: BANKING AND INSURANCE**

### 1. CUSTOMER RELATIONSHIP MANAGEMENT

**Objectives:** This Course aims at enabling the students to apply Marketing Concepts and Principles to the unique Challenges and Opportunities of Services Marketing to create Customer Value.

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

**Teaching Hours per Week** : 4                      **Credits** : 4  
**Examination Duration** : 3 Hours              **Maximum Marks** : 100

#### Module-1: Relationship Marketing

Meaning, Evolution of Relationship Marketing, Relationship Management in Service, Relationship Management in Consumer Market, Relationship Marketing in Mass Market.

#### Module-2: Customer Relationship Management

Introduction and Significance of CRM, Planning of CRM Programme, Choosing CRM Tools, Customer Profitability in Relationship Management, Buyer and Seller Relationship Model.

#### Module-3: Building Customer Relationship Management

Strategies for Building Relationship, Customer Acquisition, Customer Retention, Stages of Retention in the Customer Life Cycle, Customer Loyalty, Loyal Customer Ladder.

#### Module-4: CRM Process

Introduction and Objectives of CRM Process, Benefits of CRM, CRM Business Transformation, CRM Process for Marketing Organization.

#### Module-5: E-CRM

Evolving to e-CRM; CRM and e-CRM, Differences; CRM Channels to Customer Interaction, Need to adopt e-CRM; Basic Requirement of e-CRM, Dimensions of e-CRM, and e-CRM Tools.

#### References:

1. Gosney and Boehm, **Customer Relationship Management**, PHI.
2. James, **Service Management**, TMH.
3. Jha., **Services Marketing**, TMH.
4. Jhon Freeland, **Ultimate CRM Hand Book**, TMH.
5. Paul Greenberg, **CRM at Speed of Light**, TMH.
6. Peeru Mohamed H., **Customer Relationship Management**, VBH.
7. Srinivasan, **Service Marketing**, PHI.

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# MASTER OF COMMERCE

## SEMESTER-II

Course Code: (M.Com. Elec: II-7.5.2)

### Specialization-III: **BANKING AND INSURANCE**

#### 1. **MANAGEMENT OF LIFE AND GENERAL INSURANCE** ✓

**Objectives:** To enable the students to understand the IRDA Regulations regarding Management of the Life and Non-life Insurance.

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

**Teaching Hours per Week** : 4                      **Credits** : 4  
**Examination Duration** : 3 Hours              **Maximum Marks** : 100

#### **Module-1: Principles of Organization**

Structures, Office Procedures, Handling Grievances, Grievance Machinery, Records, Forms, and Control.

#### **Module-2: Life Assurance Finance**

Investments; Balance Sheet, Revenue Account, Controls, Audit, Budget, Accounting Standards, IRDA Regulation.

#### **Module-3: Life Assurance Underwriting**

Need and Purpose of Selection, Underwriting Policy, Rating Factors, Mortality, Family History Occupation, Concept of Human Life Value, and Moral hazard of Human Life Value.

#### **Module-4: Fire Insurance**

Law Relating to Fire Insurance, Cover under Standard Fire and Special Peril Policy, Common Law, General Exclusions, Add on Covers, Special Module - V, Premium, General Principles, Policy Value; Methods of Valuation; Fire and Consequential Loss Insurance.

#### **Module-5: Marine Insurance**

Scope and Markets, Exchange Control Regulations, Incoterms, Fundamentals Principles - Claims, General Average, Particular Average, Salvage/Hull Insurance, Clauses, Port Risks, Cargo Loss Control, and Prevention.

#### **Module-6: Liability and Miscellaneous Insurance**

Law of Torts; Workmen Compensation Act, 1923; Medi Claim Benefits, Cancer Policy, Doctor Packages Policy, and Money in Transit Policy.

#### **References:**

1. Government of India., **LIC Act, 1956.**
2. Gupta, O.S., **Life Insurance**, Frank Bros, New Delhi.
3. **Journal of Insurance**, Institute of India.
4. Mishra K C., **Fire, Marine Underwriting**, Cengage Learning, Mumbai.
5. Mishra M N., **Insurance, Principles and Practice**, Sultan Chand and Sons.
6. Yoga Kshema of LIC.

  
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MASTER OF COMMERCE

SEMESTER-II

Course Code: (M.Com. Elec: II-7.5.2)

Specialization-IV: **BANKING AND FINANCE**

**2. CUSTOMER RELATIONSHIP MANAGEMENT**

**Objectives:** This Course aims at enabling the students to apply Marketing Concepts and Principles to the unique Challenges and Opportunities of Services Marketing to create Customer Value.

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

**Teaching Hours per Week** : 4                      **Credits** : 4  
**Examination Duration** : 3 Hours              **Maximum Marks** : 100

**Module-1: Relationship Marketing**

Meaning, Evolution of Relationship Marketing, Relationship Management in Service, Relationship Management in Consumer Market, Relationship Marketing in Mass Market.

**Module-2: Customer Relationship Management**

Introduction and Significance of CRM, Planning of CRM Programme, Choosing CRM Tools, Customer Profitability in Relationship Management, Buyer and Seller Relationship Model.

**Module-3: Building Customer Relationship Management**

Strategies for Building Relationship, Customer Acquisition, Customer Retention, Stages of Retention in the Customer Life Cycle, Customer Loyalty, Loyal Customer Ladder.

**Module-4: CRM Process**

Introduction and Objectives of CRM Process, Benefits of CRM, CRM Business Transformation, CRM Process for Marketing Organization.

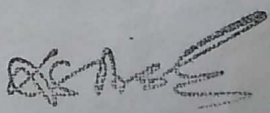
**Module-5: E-CRM**

Evolving to e-CRM; CRM and e-CRM, Differences; CRM Channels to Customer Interaction, Need to adopt e-CRM; Basic Requirement of e-CRM, Dimensions of e-CRM, and e-CRM Tools.

**References:**

1. Gosney and Boehm, **Customer Relationship Management**, PHI.
2. James, **Service Management**, TMH.
3. Jha., **Services Marketing**, TMH.
4. Jhon Freeland, **Ultimate CRM Hand Book**, TMH.
5. Paul Greenberg, **CRM at Speed of Light**, TMH.
6. Peeru Mohamed H., **Customer Relationship Management**, VBH.
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**MASTER OF COMMERCE**

**SEMESTER-II**

Course Code: (M.Com. Elec: II-7.2.2)

**Specialization-II: ACCOUNTING AND FINANCE**

**INVESTMENT MANAGEMENT**

**Objective:** To acquaint the students with various concepts of Investment Management and the issues involved in Investment decisions.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Investments**

Meaning, Process, Elements of Investments, Avenues of Investment, Approaches to Investment Analysis, Security Return and Risk Analysis, and Measurement of Return and Risk.

**Module-2: Types of Investments**

Financial Investments, Securities and Derivatives (Direct and Indirect Investments); Non-financial Investments, Real Estate, Gold and other types, and their Characteristics; and Sources of Financial Information.

**Module-3: Portfolio Analysis and Management**

Traditional Portfolio Analysis, Effects of Combining Securities, Diversification, Markowitz Model, and Location of the Efficiency Frontier.

**Module-4: Capital Asset Pricing**

Capital Asset Pricing Model (CAPM), Assumptions, Capital Market Line, Security Market Line, Market Model, Arbitrage Pricing Theory and Factor Models, Factor Models and Return Generating Process, and One and Two Factor Model.

**Module-5: Efficient Market Theory**

Random Walk Theory, The Efficient Market Hypothesis, Forms of Market Efficiency, EMH vs Fundamental and Technical Analysis.

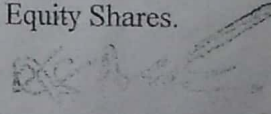
**Module-6: Portfolio Performance**

Measurement and Evaluation, Measurement of Portfolio Performance, Risk and Return, Risk Adjustment and Performance Measures, Sharpe, Treynor and Jensen Models; Components of Portfolio Investment Performance, Stock Selection and Market Timing.

**Module-7: Valuation of Fixed Income Securities and Variable Income Securities**

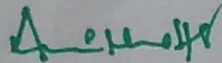
Bonds, Debentures, Preference Shares and Convertible Securities, and Equity Shares.

  
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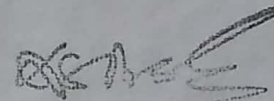
  
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## References:

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2. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., **Investments**, Tata McGraw Hill Publishing Company Limited, New Delhi.
3. Cheney J and E Muses., **Fundamentals of Investments**, Paul, New York.
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  - c. The Financial Times
  - d. The Business Standard
13. Business Magazines and Journals for contemporary issues in financial sector.



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## MASTER OF COMMERCE

### SEMESTER-II

Course Code: (M.Com. Elec: II-6.6.2)

**Specialization-VI:    MARKETING AND HUMAN RESOURCE MANAGEMENT**

#### 1. RETAILING AND FRANCHISING ✓

**Objectives:** To impart the students the knowledge of Retailing and Franchising business.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1:** Evolution of Retailing - Changing Structure of Retailing - Growth of Private Brands - Retail Institute Structure - Information Gathering and Processing-Data-Warehousing and Data Mining.

**Module-2:** Store Design Location- Managing Retail Business; Merchandise Management and Pricing.

**Module-3:** Managing Retail Mix-Customer Interaction-Retail strategy.

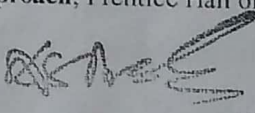
**Module-4:** The Retail Customer - Shopping Behaviour - Customer Service and Satisfaction.

**Module-5:** Non-Store Retailing-Planning and Measuring Financial Performance. Franchising Concept-Types of Franchising- Relationship between Franchiser and Franchisee -Conflict Resolution-Managing Franchise Business.

#### References:

1. Lucas J R., George H and Bush, Robert, P., **Retailing**, Houghton Mifflin Company, New York.
2. Berman, B and Evans, J.R., (2001) **Retail Management-A Strategic Approach**, Prentice Hall of India.

  
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# MASTER OF COMMERCE

## SEMESTER-II

Course Code: (M.Com. Elec: II-7.7.2)

**Specialization-VII: MARKETING AND HUMAN RESOURCE MANAGEMENT**

### 1. TRAINING AND DEVELOPMENT

**Objectives:** The objective of the course is to familiarize the students with basic concepts and principles of Training and Development of Human Resource and train them to understand the learning environment of a firm.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

#### Module-1: Conceptual Framework

Functions of Training, Relationship of Training to Organizational and Individual Goals, Factors Affecting Successful Training Process, Skills of a Successful Trainer - Internal and External Trainer.

#### Module-2: Training and Learning

Learning Process, Learning Cycle, Learning Curve, Principles of Learning, Conditions for Learning, Experience vs Training, Kinds of Training, and E-Learning.

#### Module-3: Training Needs Assessment and Curriculum Development

Identification of Training and Development Needs, Training Needs Assessment, Various Approaches (Job and Individual), Advantages and Disadvantages of Basic Needs Assessment Techniques, Assessing Curriculum Needs, Curriculum Standards, Matching Organizational Training Needs, and Developing Training Materials.

#### Module-4: Training Methods

Three Stages of Training (Preparatory, Implementation and Follow-up Stages), On-the-Job and Off-the-Job Methods, Experiential vs Non-experiential Methods.

#### Module-5: Evaluation of Training and Development

Reasons for Evaluating Training, Model of Evaluation, Problems of Evaluation, Stages of Evaluation, Methods for Training Evaluation, Analysis and Costing of Training, Job Behaviour Evaluation.

#### References:

1. Donald F. Michalak and Edwin G. Yager, **Making the Training Process Work**, Harper and Row, New York.
2. Jack J. Philips., (1997) **Handbook of Training Evaluation and Measurement Methods**, 3<sup>rd</sup> Edition, Houston, Gulf Publishing Co.,
3. Lynton R. Pareek, U, **Training for Development**, Vistaar, New Delhi.
4. Prior John, (1997) **Handbook of Training and Development**, Jaico Publishing House, Bombay.
5. Rao P.L., **Enriching Human Capital through Training and Development**, Excel Book.

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**MASTER OF COMMERCE**

**SEMESTER-III**

Course Code: (M.Com. Core: III - 1)

**STRATEGIC HUMAN RESOURCE MANAGEMENT**

**Objectives** : The objective of the course is to acquaint the students with the techniques and principles to manage human resource of an organization and to employ these techniques to harness the best of each individual working in the organization.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Introduction**

Meaning and Definition, Scope, Objectives of Human Resource Management, Evolution and Functions of Human Resource Management.

**Module-2: Human Resource Planning**

Meaning and Importance of Human Resource Planning, Process of Human Resource Planning, Objectives of Human Resource Planning - Job Analysis: Meaning, Importance, Purpose and Techniques of Job Analysis; Job Description and Job Evaluation - Techniques, and Job Design.

**Module-3: Recruitment, Selection and Training**

Meaning and Definition, Factors Affecting Recruitment, Sources of Recruitment (Internal and External), Basic Selection Model, Psychological Tests for Selection; Meaning and Definitions of Training, Importance, Need for and Methods of Training, Succession Planning.

**Module-4: Organizational Strategy, Structure, Culture and Policy**

Approaches to Strategic Human Resource Management, Strategic Human Resource Management and Business Strategy, Strategic Human Resource Management Strategy, Structure, Culture and Policy, Organizational Culture and Human Resource Management, Human Resource Management Structures and Policy, Formulation of Human Resource Strategies, Strategic Fit, Strategic Human Resource Management Models.

**Module-5: Human Resource Information Management System**

Need for Human Resource Information Management System, Nature and Benefits of Human Resource Information Management System, Types of Human Resource Information Management System Data, Strategic Human Resource Planning and Human Resource Information Management System, Productive Human Resource Information Management System.

**Module-6: Compensation Management**

Meaning and Definitions of Compensation Management, Objectives, Principles, Factors Influencing Wage Fixation, Incentives and Fringe benefits, Morale and Productivity, Determination of Compensation.

**Module-7:** Performance Appraisal - Industrial Relations in India, Health, Safety, Welfare and Social Security, Workers Participation in Management.

**References:**

1. Aima, (1985) **Performance Appraisal - Theory and Practice**, Vikas Management Series, New Delhi.
2. Alan Nankering, Robert Compton, Arian Biard, **Strategic Human Resource Management**, TMH.
3. Beardwell and Len Holder, (1996) **Human Resource Management**, Macmillan India Ltd.
4. Edwin Flippo, (1976) **Principles of Personnel Management**, Tata McGraw Hill.
5. Graham, H.T., and R. Bennett, (1995) **Human Resources Management**, Pitman, London.
6. Hersey and Blanchard, (1988) **Management of Organizational Behaviour**, PHI.
7. Luis R. Gomez Mejja, David B. Balkin and Robert L. Cardy, (2012) **Managing Human Resources**, PHI.
8. Memoria C.B., (2002) **Personnel Management**, Himalaya Publishing House.
9. Michael Armstrong, (2006) **A Handbook of Human Resource Management Practice**, Kogan Page Publishers,
10. Straus and Sayles, (1977) **Managing Human Resources**, Prentice Hall Inc.

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**MASTER OF COMMERCE****SEMESTER-III**

Course Code: (M.Com. Core: III-2)

**RETAIL MANAGEMENT**

**Objectives** : To enable the student to understand various aspects of retail management like location, human resource issues, shop management, merchandising and promotion.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: The World of Retailing**

What is Retailing, Economic Significance of Retailing, Opportunities in Retailing, The Retailing Management Decision Process, Types of Retailers, Trends in Retail Industry, Food Retailing, General Merchandise Retailing, Services Retailing, Types of Ownership, Non Store v/s Store Based Retailing, Electronic Retailers, Catalogue and Direct Mail Retailers, Direct Selling, Vending Machine Retailing, Television Home Shopping, E-Tailing, FDI in Retailing.

**Module-2: The Retail Customer**

Generational Cohorts, Ethnic Diversity, Income, Changing Customer Demography, Changes in Consumer Values, Types of Buying Decisions, Buying Process, Factors Influencing the Decision Making Process, Market Segmentation, Strategic Advantage through Customer Service, Customer Evaluation of Service Quality, GAPs Model for Improving Retail Services Quality, Communicating the Service Promise.

**Module-3: Retail Marketing Strategies**

What is Retail Strategy, Target Market and Retail Format, Building a Sustainable Competitive Advantage, International Growth Opportunities, The Strategic Retail Planning Process.

**Module-4: Merchandising Management**

Organizing Buying Process by Categories, Setting Merchandising Financial Objectives, The Assortment Planning Process, Merchandise Budget Plans, Open to Buy, Allocating Merchandise to Stores, Analyzing Merchandising Performance, Branding Strategies, International Sourcing Decisions, Meeting Vendors, Establishing and Maintaining Strategic Relationship with Vendors. Store Layout, Space Planning, Merchandising Presentation Techniques, Atmospherics, Role of Retail Communication, Planning Retail Communication, Retail Advertising Programme, Frequent Shopper Loyalty Programme.

**Module-5: Web, Nonstore-Based and Other Forms of Nontraditional Retailing**

Direct Selling, Vending Machines, Electronic Retailing: The Role of the Web, The Scope of Web Retailing, Characteristics of Web Users, Example of Web Retailing in Action, Other Nontraditional Forms of Retailing - Video Kiosks, Airport Retailing, Case Studies.

**References:**

1. Barry Berman and Joel Evans, (1998) **Retail Management**, Prentice Hall of India.
2. Bhattacharjee .C, **Retail Management**, Excel Books.
3. Gibson, (2012) **Retail Management**, TMH.
4. Gupta .S.L, Arun Mittal, (2013) **International Retailing**, Excel Books.
5. James Ogden, Denise Ogdden, (2004) **Integrated Retail Management**, Biztantra Dreamtech Press.
6. Levy and Weitz, (2011) **Retailing Management**, McGraw Hill.
7. Piyush Kumar Sinha, Dwaraka Prasad, **Managing Retailing**, Oxford Publication.
8. Swapna and Pradhan, **Retailing Management**, McGraw Hill.

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**MASTER OF COMMERCE**

**SEMESTER-III**

Course Code: (M.Com. Core: III-3)

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT** ✓

**Objectives** : The objective of this course is to enable the students to learn various Methods of building portfolios, evaluation, and revision under various economic environmental constraints.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Introduction to Securities**  
Markets for Securities and Taxes.

**Module-2: Investment Management**  
Nature and Scope - Investment Planning - Investment Avenues - Types of Financial Assets - Components of Investment Risks - Measurement of Expected Return and Risk of Investment Securities.

**Module-3: Portfolio Management**  
Meaning, Importance, Objectives and Various Issues in Portfolio Construction, Revision of Portfolio and Evaluation.

**Module-4: Portfolio Analysis**  
Estimating Rate of Return and Standard Deviation of Portfolio Returns: Effects of Combining Securities, Markowitz Risk - Return Optimization.

**Module-5: Single Index Model**  
Portfolio Total Risk, Portfolio Market Risk and Unique Risk; Sharpe's Optimization Solution.

**Module-6: Capital Market Theory**  
Capital Market Line, Security Market Line: Risk Free Lending and Borrowing; Recent Developments.

**Module-7: Factor Models**  
Arbitrage Pricing Theory, Principle of Arbitrage, Arbitrage Portfolios; Two Factor and Multi Factor Models.

**Module-8: Portfolio Performance Evaluation**  
Measure of Return, Risk Adjusted Measures of Performance Evaluation, Market Timing, Evaluation Criteria and Procedures.

**Module-9: Market Efficiency**  
Concept, Importance and Status of Indian Capital Market.

**References:**

1. Barua, Raghunathan and Verma, **Portfolio Management**, Tata McGraw Hill, New Delhi.
2. Cark, James Francis, **Investment - Analysis and Management**, McGraw Hill, International Edition, New York.
3. Elton Edwin J, Gumber Martin J, **Modern Portfolio Theory and Investment Analysis**, John Wiley, New York.
4. Fabozzi, Frank J, **Investment Management**, Prentice Hall, International Edition, New York.
5. Fischer, D E and Jordan R J, **Security Analysis and Portfolio Management**, Prentice Hall, New Delhi.
6. Sharpe, William F, Fordon J Alexander and J V Bailly, **Investments**, Prentice Hall, New Delhi.
7. Sharpe, William F, **Portfolio Theory and Capital Markets**, McGraw Hill, New York.
8. Strong, Robert, **Portfolio Construction: Management and Protection**, West Publishing Company.

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**MASTER OF COMMERCE****SEMESTER-III**

Course Code: (M.Com. Core: III-4)

**E-COMMERCE AND WEB DESIGNING****Objectives** : To expose the students to the gamut of e-Commerce and web- Designing.**Pedagogy** : A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.**Teaching Hours per Week** : 2T+2P      **Credits** : 4**Examination Duration** : 3 Hours      **Maximum Marks** : 100**Module-1: Networking**

Introduction, Definition, Types of Network, Network Topology, Merits and Demerits of Network.

**Module-2: Internet**

Introduction, Growth of Internet, How Internet works, Domain Name Services, World Wide Web, Website, Search Engine, Web Directories, Tools and Services on Internet, Internet Service Provider, E-mail.

**Module-3: HTML**

Introduction, History of HTML, Structure, Softwares Used to Write HTML Programme (Tags), Study of Different HTML Tags, Designing of Static Web Page Using HTML Tags, Essential to Design Intelligent Website.

**Module-4: History of E-Commerce**

Introduction, Advantages of E-Commerce, Disadvantages of E-Commerce, Online Extension of a BAM Model, Transition to E-Commerce in India, Some Pioneering Indian Case Studies, E-transition Challenges for Indian Corporate, The Information Technology Act 2000

**Module-5: Business Models for E-Commerce**

E-business Model Based on Relationship of Transaction Parties, E-business Model Based on Relationship of Transaction Types.

**Module-6: E-Marketing**

Traditional Marketing, Identifying Web Presence Goals, The Browsing Behaviour Model, Online Marketing, E-Advertising, Internet Marketing Trends, Target Markets, E-Branding, Marketing Strategies.

**Module-7: E-Security**

Security on Net, E-business Risk Management Issues.

**Module-8: E-Payment Systems**

Digital Payment Requirements, Digital Token Based E-payment Systems, Classification of New Payment Systems, Properties of Electronic Cash (E Cash), Cheque Payment Systems on The Internet, Risks and E-payments, Designing E-payment Systems, Digital Signature.

**Module-9: E-Customer Relationship Management:**

Customer Relationship Management, Typical Business Touch-points.

**Module-10: E-Supply Chain Management**

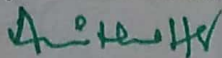
Supply Chain.

**Computer Programming Lab:**

1. Creating E-mail Account
2. Testing of HTML Tags
3. Design and Developing of a Web pages
4. Practical Aspects on How E-payment System Works in Real Business World - Analysing Cases.

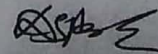
**References:**

1. Gary P. Schneider, **E-Commerce**, Thomson Course Techniques.
2. Henry Chan, et. al., **E-Commerce Fundamentals and Applications**, Wiley Publication.
3. HTML Programming - Practical Manual
4. Jibitesh Mishra , **E-Commerce**, Macmillan Publishers Ltd.
5. Joseph P.T., **E-Commerce - A Managerial Perspectives**, PHI Publication, New Delhi.
6. Sandeep Krishnamurthy, **E-Commerce Management**, Vidya Vikas Publication



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**MASTER OF COMMERCE****SEMESTER-III**Course Code: (M.Com. Core: III-5) P-5**BUSINESS RESEARCH METHODS**

**Objectives** : To make the students learn the scientific methods of carrying out research in the field of business.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Approaches to Research**

Scientific and Non-scientific Methods; Types of Research, Historical Studies, Case Studies, Survey and Experimental Studies; Criteria for Good Research, and Manager and Researcher Relationship.

**Module-2: Problem Awareness, Selection and Formulation**

Selecting a Topic for Research Study - Types of Research Problems in Social Science, Components of a Research Problem - Sources of Research Problems, Preliminary Survey of Literature for Topic Selection, Review of Relevant Literature, The Technique of Skimming, Hypothesis, Work Criteria of a Good Research Problem, Formulating and Stating the Problem, Justification of Problem, Delimitations of Problem, Definition of the Problem, Evaluating the Problem.

**Module-3: Sources of Data**

Primary vs. Secondary Data; Sources of Primary Data - Observation, Interview Methods, Survey Method, Questionnaire Construction and Design; Secondary Data and their Sources.

**Module-4: Sampling Techniques**

Meaning, Steps in Sampling; Types of Sample Design- Probability and Non-probability Sampling Designs, Size of Sample, Sampling Errors, Concept of Measurement and Scaling, Scaling Techniques, and Characteristics of Sound Measurement.

**Module-5: Hypothesis Testing**

Hypothesis and Errors, Null and Alternative Hypothesis. Small Sample Tests and Large Sample Tests, Analysis of Variance (ANOVA). Non Parametric Tests- Chi- Square Test. H

**Module-6: Processing, Analysis and Interpretation of Data**

Steps in Data Processing, Editing, Coding, Classification, Content Analysis, Tabulation, Analysis of Data, Interpretation, Comparison in Interpretation, Concluding Remarks on Analysis and Interpretation, Conclusions and Generalizations.

**Module-7: Research Communication**

Meaning of Research Report. Essentials of a Scientific Report, Stages in Preparing Research Report, Organization, Write up, Steps in Drafting Report.

**References:**

1. Daniel Riordan and Steven Pauley, **Technical Report Writing Today**, Biztantra Dreamtech Press.
2. Dipak Kumar Bhattacharyya, **Research Methodology**, Excel Books.
3. Donald Cooper and Pamela Schindler, **Business Research Methods**, TMH.
4. Good and Hat, **Research Methods**, PHI, New Delhi.
5. Gupta .S.P, **Statistical Methods**, Sultan Chand, New Delhi.
6. Krishnaswami O.R., and Reangantham, **Methodology of Research**, Himalaya Publishing House.
7. Krishnaswamy K.N., Shivakumar and Mathirajan, **Management Research Methodology**, Pearson Education.
8. Panneerselvam, **Research Methodology**, PHI
9. Poulina V Young, **Research Methods in Social Science**, PHI, New Delhi.
10. William Zikmund, **Business Research Methods**, Thomson Publication.

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**MASTER OF COMMERCE****SEMESTER-III**Course Code: (M.Com. Elec: III-6.1.3) f-6

Specialization-A: **ACCOUNTING AND TAXATION**  
 Specialization-B: **ACCOUNTING AND FINANCE**

**3. OPERATIONS RESEARCH AND COST MANAGEMENT**

**Objectives:** To impart complete picture of Origin and Development of Operation Research and It's application in management through linear and Non-linear Programming.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Operations Research (OR)**

Introduction, Development of OR- Nature and Definitions of OR- Modeling in OR- Glaring Characteristics of OR- Phases of OR Study- Techniques of OR - OR-World and Indian Scenario.

**Module-2: Linear Programming (LP)**

Introduction- Problem Formulation- Techniques of LP Models Graphical Solutions for Properly Behaved LP Models- Graphical Solutions for Some Exceptional Cases-Convex Set- Extreme Points on Convex Set.

**Module-3: Assignment Model**

Introduction- Mathematical Formulation of Assignment Model- Method for Solving Assignment Models- Reduction Theorem Approach- Hungarian Approach- Unbalanced Assignment Models.

**Module-4: Transportation Models**

Introduction- Mathematical formulation of Transportation Models- Methods of Obtaining Initial Basic Feasible Solution and Optimum Solution-Unbalanced Transportation Models.

**Module-5: Network Analysis (PERT-CPM)**

Introduction- Development of PERT - CPM technique-Basic Steps in PERT/CPM Technique-Network Diagram-Determination of Critical Path-PERT and Estimating Activity Times-Project Duration and Critical Path- Probability of Completion Time- Resource Allocation- Optimization of Project Time and Cost in PERT Network

**References:**

1. Anitha. H.S., (2002) **Operations Research for Management**, Mangal Deep Publications, Jaipur.
2. Dorfman R, Samuelson. P.A. and Solow. R.M., **Linear Programming and Economic Analysis**, McGraw-Hill Book Co.
3. Driebeck N.J., **Applied Linear Programming**, Addison-Wesley Publishing Co.
4. Gass S.I., **Linear Programming, Methods and Applications**, McGraw-Hill Book Co.
5. Gupta M.P. and Sharma J.K., **Linear Programming for Management**, National Publishing House.
6. Hadley G.F., **Linear Programming**, Addison, Wesley Publishing Co.
7. Hiller F.S. & Lieberman G.J., **Introduction to Operations Research**, Holden Day, Inc.
8. Katta G Murthy, **Linear Programming**, John Wiley & Sons.
9. Kim C., **Introduction to Linear Programming**, Holt, Rinchart and Winston, Inc.
10. Levin R.I and Lamone R.P., **Linear programming for Management Decisions**, Richard, D. Irwin Inc.
11. Loomba. N.P., **Linear Programming -An Introductory Analysis**, McGraw-Hill Book Co.

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## MASTER OF COMMERCE

### SEMESTER III

Course Code : (M.Com, Elec: III-7.2.3)

Specialization-A: ACCOUNTING AND TAXATION

### 3. CUSTOMS DUTY: LAW AND PRACTICE

**Objectives:** To enable the students understand the theoretical and practical aspects of Indian tax system and Customs Duty levied in India.

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

**Teaching Hours per Week:** 4  
**Examination Duration :** 3 Hours

**Credits :** 4  
**Maximum Marks :** 100

**Module 1: An Overview of Indian Tax System:** Indian Tax System, Direct Tax and Indirect Taxes, merits and demerits of direct and indirect taxes, Central and State Taxes prevailed post GST.

**Module 2: Customs Law:** Meaning, nature and scope of customs, some important definitions-event in case of import duty and export duty, Territorial waters, and customs waters, Exclusive Economic Zone, Continental Shelf, Indian Customs Water, Goods under Customs Act, Dutiable goods, imported goods, export goods; Types of Customs Duties; Custom Duty rates; Computation of Customs Duty; Illustrative Problems.

**Module 3: Valuation for Customs Duty:** Tariff Value, Transaction Value- for same goods, identical goods, similar goods; Methods of Valuation-Deductive Value, Computed Value, Residual Method, Valuation for Exports; Customs Duty Procedures; Illustrative Problems.

**Module 4: Baggage, Courier and Post:** General Provisions about Baggage, Rate of Customs Duty on baggage, Exemption/Restrictions on Baggage, Concessions to persons transferring his residence and tourists. Import and Export through courier, Export and Import by Post.

**Module 5: Exemptions, Remission and Demands Customs:** Exemption from customs duty, Remission on lost/pilfered goods, Remission on relinquished goods, Abatement of duty on damaged goods, re-import of goods, Demand of Customs Duty and Refund of customs duty, Duty Drawback Scheme.

**Module 6: Assessment and Adjudication:** Assesse and Assessment, Provisional assessment; Adjudication; Offenses and Penalties; Appeals in Customs Duty.

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## MASTER OF COMMERCE

### SEMESTER-III

Course Code: (M.Com.Elec: 1-7.3.3)

**Specialization-D: BANKING AND FINANCE**

### 3. FINANCIAL DERIVATIVES

**Objective:** To enable the students to understand about the derivatives market and various financial derivative instruments and their uses in Risk Management

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

#### Module-1: Introduction

Meaning and Definitions of Financial Derivatives, Features and Types of Financial Derivatives, Uses of Derivatives, Types of Traders in Derivatives Markets.

#### Module-2: Futures

Meaning, Nature and Characteristics of Futures Contracts, Futures vs. Forwards, Types of Financial Future Contracts, Functions of Futures Market, Growth of Futures Market, Futures Market Trading Mechanism, Futures Pricing, Futures Prices and Risk Aversion, Hedging Strategy using Futures.

#### Module-3: Options

Meaning, Differences between Futures and Options, Types of Options, Trading Margins, Profit and Payoffs, Option Strategies, Valuation of Options, Binomial Option Pricing Model, Black-Scholes Model, Valuation of Put Options: Index Options, Options Markets.

#### Module-4: Swaps

Meaning and Definitions, Types of Swaps, Mechanics of Interest Rate Swaps, Valuation of Interest Rate Swaps; Mechanics of Currency Swaps and Valuation of Currency Swaps; Credit Risk and Swaps.


#### Module-5: Derivatives Market in India

Present Position in India-Regulation, Working and Trading Activity.

#### References:

1. Alexander, Sharpe, Bailey, **Fundamentals of Investments**, Willey's Publishing House.
2. Bodie, Kane, Marcus, **Investments**, Tata McGraw-Hill.
3. David A. Dubofsky and Thomas W. Miller, **Derivatives -Valuation and Risk Management**, JR.OXFORD University Press.
4. Don M. Chance and Robert Brooks, **Derivatives and Risk Management Basics**, Cenage Learning.
5. Fabozzi F.J. and Modigliani F., **Capital Markets: Institutions and Instruments**, Prentice-Hall of India Private Limited.
6. Gupta S.L., **Financial Derivatives**, Prentice-Hall of India Private Limited.
7. Haugen A. Robert, **Modern Investment Theory**, Pearson Education.
8. Jarrow & Turnbull, **Derivative Securities**, Thomson Learning.
9. John C. Hull, **Options, Futures and Other Derivatives**, Prentice-Hall of India Private Limited.

  
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**MASTER OF COMMERCE**  
**SEMESTER-III**

Course Code: (M.Com. Elec: III-6.4.3)

Specialization-C: **BANKING AND INSURANCE**  
Specialization-D: **BANKING AND FINANCE**

**3. CREDIT MANAGEMENT IN BANKS**

**Objectives:** To acquaint the Students with the Policy of Bank Lending and Various Techniques used in Lending and Management.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Credit Risk Management**

Meaning and Definitions, Credit Risk, Credit Creation, Limitation on Credit Creation: Annual Policy Statement of RBI, Loans - System for Delivery of Bank Credit Information Bureau, Fair Practices Code for Bankers as Lenders, Bench Mark, Prime Lending Rates, IBA Guidelines on Benchmark, PLRs, Bank Rate, and Credit Risk Assessment.

**Module-2: Infrastructure Financing**

Revised Guidelines, Credit Monitoring Arrangement (CMA), Case Studies, Consortium, Financing, Restrictions on Loans by Banks, Prudential Guidelines on NPAs (IRAC), Willful Defaults, and Credit Marketing.

**Module-3: Securitization/Enforcement of Security Act, 2002**

(SARFESI Act) Rehabilitation of Sick SSI Units, Corporate Debt Restructuring (CDR) Forum, one Time Settlement upto Rs. 10 Crore, Sales/Purchase of NPAs, Debt Recovering Tribunals (DRT), Asset Reconstruction Company/Fund (ARC), and Compromise Settlements through Lok Adalat.

**Module-4: Basic Principles of Lending**

Classification of Securities, Features of Good Securities Margin, Pre-sanction Appraisal, Working Capital Finance, Project Appraisal and Terms Loan Sanction, Non-fund Based Facilities Guarantees, Third Party Guarantee as Security for Loans, Various Kinds of Charges on Securities, Hypothecation, Pledge, Assignment, Mortgage, Loans to Companies, Loan Documentation Stamping of Loan Documents, Registration of Loans Documents, Limitation in Credit Facilities, and Securitization.

**Module-5: Priority Sector Advances**

Goals/Targets in Priority Sector, Weaker Sections. Loan Limits of Segments of Priority Sector, Rural Infrastructure Development Funds, Common RBI Guidelines for Priority Sector Advances, Education Loans Scheme, Micro Credit, Self Help Groups, Finance to Small Scale Industries Operations Guidelines (SSIs), Nayak Committee Recommendations, KVI, Margin Money Scheme, Credit Linked Capital Subsidy Scheme, Revised Kissan Credit Card - Agriculture Business, Law Based and Non- law Based, Production and Investment Credit in Agriculture, Intensive Agriculture Credit Operations- Finances.

**Module-6: Lead Bank Scheme**

Lead Bank/Service Area Approach, Rashtriya Krushi Prima Yojna, Agriclinc and Agri Business Center, Classification of Priority Sector Advances, and Differential Interest Rate Scheme.

**Module-7: Evaluating Banks' Performance**

RoE Model, CAMEL'S Rating, Traditional GAAP based Performance Measures, Profitability Analysis, and Balanced Score Board.

**References:**

1. Bedi H.L. and Hardikar., **Practical Banking**, UBSPD.
2. Shekar and Shekar., **Banking Theory and Practice**, Vikas Publication.
3. Timothy W Kochi, Scott., **Bank Management**, Thomson.

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**MASTER OF COMMERCE****SEMESTER-III**

Course Code: (M.Com. Elect-III-7.5.3)

**Specialization-C: BANKING AND INSURANCE**  
**3. RISK MANAGEMENT AND RE-INSURANCE****Objectives:** To enable the students to Learn various aspects pertaining to Risk Management from the view point of Insurance Companies.**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Risk Management**

Risk and Uncertainty, Classes of Risks, Objectives, Risk Management Process and Administration.

**Module-2: Techniques of Risk Management**

Risk Management and Functional Management.

**Module-3: Corporate Objectives of Risk Management**

Risk Management and Functional Management.

**Module-4: Reinsurance**

Nature and Functions, Methods, Proportional and Non-proportional Reinsurances.

**Module-5: Law relating to Reinsurance Contracts**

Special Factors Relating to Each class of Insurance, Property Reinsurance, Accident/Liability Reinsurance, Marine and Aviation Reinsurance, and Basic of Life reinsurance.

**Module-6: Reinsurance Documentation**

Slips, Covers Notes, Agreements, Reinsurance Accounting, Taxation Aspects, and Exchange Control Regulations.

**Module-7: Inward Reinsurance Business**

Need, Objectives, and Retrocession Arrangement.

**References:**

1. Gupta P.K, **Insurance and Risk Management**, Himalaya Publishing House.
2. Harrington and Niechans., **Insurance and Risk Management**, TMH.
3. Vanghan Emmeti J., **Fundamentals of Risk and Insurance**, John Wiley and Sons Mumbai.

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**MASTER OF COMMERCE**

**SEMESTER-III**

Course Code: (M.Com. Elec:-III-6.6.3)

**Specialization-E:      MARKETING AND HUMAN RESOURCE MANAGEMENT**

**3. LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Objectives:** To enable the students to understand the importance and dynamics of a Firm's physical distribution functions and management of its supply Chain.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1:      Introduction to Distribution Logistics**

Nature, Importance and Scope of Logistic Decisions; Systems Approach to Logistics; Integrated Logistics; Total Cost Concept; Supply Chain Management-Nature, Importance and Interface with Logistics; Concept of Customer Service.

**Module-2:      Transportation and Physical Distribution**

Importance and Modes of Transportation; Selection of Transportation Modes; Multi-modal Transportation; Documentation and Carrier Liabilities. Inter-State Good Movement and Problems; Transportation Management.

**Module-3:      Inventory Control**

Economic Order Quantity Under Conditions of Certainty and Uncertainty; Inventory Requirements as Function of Number of Stock Locations; Techniques of Inventory Control.

**Module-4:      Warehousing**

Role and Modern Concept of Warehousing; Private vs. Public Warehousing Operations; Site Selection. Warehouse Layout, Material Handling; Management of Receipts and Issues; Computers and Warehouse Management.

**Module-5:      Order Processing**

Importance to Customer Service; Model of Performance Measurement; \ Packaging and Utilization.

**Module-6:      Strategic Logistic plan**

Concept, Importance, and Planning Process.

**References:**

1. Bowersox and others, **Physical Distribution Management**, Tata McGraw Hill, New Delhi.
2. Dobler, D.W, **Purchasing and Supply Management**, Tata McGraw Hill, New Delhi.
3. Glaskowsky N.A., **Business Logistics**, Dryden press, Ohio.
4. Khanna, K.K., **Physical Distribution Management**, Himalaya Publishing House New Delhi.
5. Lambert D, et al, **Strategic Logistics Management**, Tata McGraw Hill, New Delhi.
6. Martin, Christopher and Gordon Wills, **Marketing Logistics and Distribution Management**.
7. Stern, Louis W., Adel I. EL-Ansary, Anne T. Coughlan, **Marketing Channels**, Prentice Hall, New Delhi.

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MASTER OF COMMERCE

SEMESTER-III

Course Code: (M.Com. Elec.:III-7.7.3)

Specialization-E: **MARKETING AND HUMAN RESOURCE MANAGEMENT**

**3. INDUSTRIAL RELATIONS AND EMPLOYEE WELFARE**

**Objectives:** To enable students understand the importance and dynamics of industrial relations and employee welfare.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Industrial Relations in India**

Concept, Perspective, Evaluation of Industrial Relations, Anatomy of Industrial Relations, Industrial Unrest, The State and Industrial Relations Policy.

**Module-2: Trade Unionism**

Concept, Functions and Structure, Trade Union Movement in India, Trade Unions and their Growth, Economic Social and Political Conditions Leading to the Development of Trade Unionism, Theories of Trade Unionism, Aims and Objectives of Trade Unions, Structure and Governing of Trade Unions.

**Module-3: Labour Relations**

Changing Concept of Management Labour Relations, Statute Laws, Tripartite Conventions, Development of the Idea of Social Justice, Limitations of Management Prerogatives, Increasing Labour Responsibility in Productivity, Joint Consultation - Principal Types, Attitude of Trade Unions and Management; Joint Consultation in India.

**Module-4: Industrial Disputes**

Tripartite and Bipartite Bodies; Wage Policy and Wage Regulation Machinery, Collective Bargaining, Settlement Machinery, Conciliation, Arbitration and Adjudication.

**Module-5: Labor Acts**

The Trade Union Act 1926, The Industrial Employment Standing Orders Act 1946; The Industrial Disputes Act 1947, The Payment of Wages Act 1936; The Payment of Bonus Act 1965; The Factories Act 1948; The Contract Labor Regulation and Obligation Act 1970.

**References:**

1. Joseph, J., **Industrial Relations - Towards a Transformational Process Model**, Global Business Press.
2. Mamoria, Mamoria, Gankar, **Dynamics of Industrial Relations**, Himalaya Publishing House.
3. Manjappa, **Industrial Relations**, Tata McGraw Hill.
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.
6. Srivastava, S.C., **Industrial Relations and Labour Laws**, Vikas Publishing House.

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**MASTER OF COMMERCE**

**SEMESTER-III**

Course Code: (M.Com. ID: III-1)

**INTER DISCIPLINARY**

**PROMOTION AND MANAGEMENT OF SMALL BUSINESS ENTERPRISES**

**Objectives:** To provide an understanding of the need and significance of small scale units and their management.

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

**Teaching Hours per Week** : 2                      **Credits** : 2  
**Examination Duration** : 2 Hours              **Maximum Marks** : 50

**Module-1:** Concept and Evolution of Small Scale Units - Characteristics, Role of Small Scale Industries.

**Module-2:** Significance of Small Scale Units-Steps to Start Small-scale Units, Organisation of Small-scale Industries, Registration of Small-scale Units.

**Module-3:** Government Policies Governing Small-scale Units.

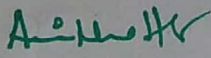
**Module-4:** Functional Management in Small Scale Units-Production, Marketing, Financial, Personnel Management of Small-scale Industries, Sickness in Small-scale Units, Role of BIFR SICA.

**Module-5:** Tax and Non-tax Benefits to Small-scale Industries, Reservation of Products for Small-scale Units.

**Module-6:** Problems and Prospects of Small-scale Units.

**References:**

1. Bamnback C M and J R Manscusu, **Entrepreneurship and Venture Management**, Prentice Hall India Publication.
2. Bisht .N.S, **Entrepreneurship Reflections and Investigations**, Caugh Publications, Allahabad.
3. Dailey .C.A, **Entrepreneurship Management**, McGraw Hill Publication.
4. Desai A N, **Entrepreneurship Management**, Ashish Publishing House, New Delhi
5. Dhar P N and Lyadall .H.F, **The Role of Small Enterprises in Indian Economic Development**, Asia Publishing House, Delhi.

  
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**MASTER OF COMMERCE****SEMESTER-III**

Course Code: (M.Com. ID: III-2)

**INTER DISCIPLINARY****MARKETING SKILLS****(For students other than the students of Commerce Department)**

**Objectives:** To equip students of other disciplines to acquire skills and minimum knowledge about significance of marketing.

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

<b>Teaching Hours per Week</b>	: 2	<b>Credits</b>	: 2
<b>Examination Duration</b>	: 2 Hours	<b>Maximum Marks</b>	: 50

**Module-1: Marketing Principles**

Production, Product, Selling, Marketing and Societal Marketing Concepts and a Plethora of Modern Marketing Concepts.

**Module-2: Marketing Environment**

Internal and External Operating Forces in Marketing Environment

**Module-3: Consumer**

Rights, Responsibilities, Protection and the Regulations

**Module-4: Advertising**

Ethical Issues in Advertising and Corporate Social Responsibility

**References:**

1. Agarwal P.K., **Advertising Management**, TMH.
2. Anitha .H.S, **Marketing in 21<sup>st</sup> Century**, Mangal Deep Publication.
3. Anitha. H.S, **Marketing Management**, Mangal Deep Publication.
4. Panwar. J.S, **Marketing in the New Era**, PHI.
5. Philip Kotler, **Marketing Management**, Tata McGraw Hill Publication.
6. Philip Kotler, **Principles of Marketing**, Tata McGraw Hill Publication.

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**MASTER OF COMMERCE**

**SEMESTER-III**

Course Code: (M.Com. ID: III-3)

**INTER DISCIPLINARY**

**STRESS MANAGEMENT**

(For students other than the students of Commerce Department)

**Objectives:** To equip the students with techniques of stress management through theoretical exposition and practical training.

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

Teaching Hours per Week	: 2	Credits	: 2
Examination Duration	: 2 Hours	Maximum Marks	: 50

**Module-1:**

Meaning and Nature of Stress, Potential Sources of Stress: Environmental, Organisational and Individual Factors.

**Module-2: Individual Differences**

Perception, Job Experience, Social Support, Belief in Locus of Control, Hostility, Type A and Type B Personality Profiles.

**Module-3: Stress Consequences**

Physiological, Psychological, and Behavioural Consequences.

**Module-4: Stress Management Strategies**

Organisational and Individual Approaches-Time Management, Physical Exercise, Walking, Jogging, Relaxation, Yoga, Meditation-Types of Meditation – Vipassana Meditation as Taught by Sri S.N. Goenka, Practical Training.

**References:**

1. Fred Luthans, **Organizational Behaviour**, Tata McGraw Hill, Publication.
2. Stephen P. Robbins, et al., **Organizational Behaviour**, Pearson Education.
3. Moorehead and Griffen, **Organizational Behaviour**, Jaico Publishing Company.
4. Keith Davis and Newstrom, **Organizational Behaviour**, Tata McGraw Hill.
5. William Hart, **The Art of Living: Vipassana Meditation as taught by Sri S.N. Goenka**, Igatpuri: Vipassana Research Institute.
6. Stephen R Covey, **7 Habits of Highly Effective People**, Covey Foundation.
7. Stephen R Covey, **First Things First**, Covey Foundation.
8. Dale Carnegie, **How to Stop Worrying and Start Living**, Carnegie Foundation.

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**MASTER OF COMMERCE****SEMESTER-IV**

Course Code: (M.Com. Core: IV-1)

**ENTREPRENEURSHIP DEVELOPMENT**

**Objectives** : To make the students understand the importance of entrepreneurship in economic development, process of entrepreneurship development, and the support structure necessary for entrepreneurship development.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Introduction**

Concept of Entrepreneurs and Entrepreneurship; Characteristics of Entrepreneurs; Types of Entrepreneurship; and the Role of Entrepreneurship in Economic Development.

**Module-2: Entrepreneur and Entrepreneurship**

Meaning and Definitions, Entrepreneur Vs Entrepreneur, Manager Vs Entrepreneur, Entrepreneur vs. Manager.

**Module-3: Theories of Entrepreneurship**

Rural Entrepreneurship: Definition; Risks Faced by Rural Entrepreneurs; Strategies for Development of Rural Entrepreneurship.

**Module-4: Women Entrepreneurship**

Concept; Problems of Women Entrepreneurs; Development of Women Entrepreneurship; The Role of Women Entrepreneurs Associations.

**Module-5: Conceptual Models of Entrepreneurship Development**

Models of John Kao, Udai Pareek and Nadkarni, National Institute for Small Industry Extension and Training (NISIET).

**Module-6: Entrepreneurial Development Programmes**

Concept; Need for Training and Development; phases of EDPs

**Module-7: Project Identification and Formulation**

Elements of Project Formulation; Feasibility Report.

**Module-8: Institutional Support System for Entrepreneurship:**

Institutions for Entrepreneurial Development; DICs, SISIs, NISIET, EDIT, NIESBU, TCOs, and a Broad Overview of Central and State Level Financing Institutions.

**References:**

1. Donald L Sexton and Raymond W Similor, **The Art and Science of Entrepreneurship**.
2. Gupta and Srinivasan, **Entrepreneurship Development in India**, Sultan Chand and Sons.
3. Hadimani R.N., **Dynamics of Industrial Entrepreneurship**, Ashish Publishing House, New Delhi.
4. Jain and Varshney, **Entrepreneurship Development-An Indian Perspective**, Himalaya Publishing House.
5. Jules Backman, **Entrepreneurship and the Outlook for America**, Tata McGraw Hill.
6. Khanka S.S., **Entrepreneurial Development**, S. Chand and Co.
7. McClelland .D.C, **The Achieving Society**, D. Van Nostrand & Co, New York.
8. NISIET, **Developing Entrepreneurship-Issues and Problems**, Hyderabad.
9. Peter Drucker, **Innovation and Entrepreneurship - Practice and Principles**, Heinemann, London.
10. Peter Kilby, **Entrepreneurship and Economic Development**, The Free Press.
11. Schumpeter J., **The Theory of Economic Development**, Harvard University Press.
12. Vasanth Desai, **Dynamics of Entrepreneurial Development and Management**, Himalaya Publishing House.
13. Venkateshwar Rao and Udai Pareek, **Developing Entrepreneurship-A Hand Book**, Learning System.

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## MASTER OF COMMERCE

### SEMESTER-IV

Course Code: (M.Com. Core: IV-2)

### BUSINESS ETHICS AND CORPORATE GOVERNANCE

**Objectives** : To help the students understand the importance of ethical and good corporate governance practices in the modern business world.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1:** Corporate Ethics and Corporate Social Responsibility: Concept and Importance of Ethics - Benefits of Corporate Ethics - Managing Ethics and Legal Compliance. Corporate Crimes - Company and Society Relations - Corporate Accountability - Case Studies.

**Module-2:** Introduction-Concept and Importance of Corporate Governance, its Origin and Need in the Working of Registered Companies- Separation of Ownership and Management, Stakeholders Interest, Models of Corporate Governance. Case Studies.

**Module-3:** Recommendations of Cadbury Committee, Confederation of India Industries Code of Corporate Governance, Kumaramangalam Birla Committee Recommendations, Listing Agreements and Stock Changes, Role of SEBI, Department of Company Affairs and Company Law Board in Enforcing Code of Corporate Governance. Case Studies.

**Module-4:** Chief Executive Officer and Corporate Governance-Professional Managers and Family Management, Constitution of the Board - Executive and Non-executive Directors - Role and Responsibilities, Number of Company's Restrictions, Minority Shareholders and Conduct of AGMs, Nominee Director. Case Studies.

**Module-5: Board Committee:** Audit Committee, Compensation Committee and Nomination Committee-Constitution and Need, Duties and Responsibilities. Case Studies.

**Module-6:** Company Law and Governance Practices-Companies Amendment Act and Bill, Governance Practices in Buy-back of Shares, Business Mergers and Amalgamations, Takeovers, Corporate Restructuring, Role of Financial Institutions in Enforcing Code of Corporate Governance. Case Studies.

#### References:

1. Bairs N. and D Band, **Winning Ways through Corporate Governance**, Macmillan London.
2. Charkham J, **Keeping Good Company: A Study of Corporate Governance in Five Countries**, Oxford University Press, London.
3. Clark T. and E Monk House, **Rethinking the Company**, Pitman, London.
4. Fernando .A.C, **Corporate Governance**, Pearson Education.
5. Prentice D.D. and PRJ Holland, **Contemporary Issues in Governance**, Clarendon Press.
6. **Report of the Cadbury Committee on Financial Aspects of Corporate Governance**, London Stock Exchange, London.
7. **Report on Corporate Governance**, Confederation of India Industries and Bombay.

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**MASTER OF COMMERCE****SEMESTER-IV**

Course Code: (M.Com. Core: IV-3)

**INTERNATIONAL BUSINESS**

**Objectives** : To make the students understand the nature and importance of International Business in today's globalizing world, its processes and practices.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Introduction to International Business (IB)**

Concept of IB, Nature and Importance of IB, Dimensions of IB, Central Actors in IB, Differences Between Domestic and IB, Trade in Goods and Services, State Trading in International Business.

**Module-2: IB Theories**

Foundations of IB, Balance of Payments. International Trade Theories-Theory of Mercantilism, Absolute Advantage, Comparative cost Advantage Hecksher-Ohlin Model and Leontief Paradox; The New Trade Theory, Porter's Diamond Model, FDI Theories-Product Life Cycle Approach.

**Module-3: International Investment Process and Finance**

Introduction; Internationalization of Firms, Corporate Life Cycle Theory: Alternate Methods of Entry-Licensing; Franchising, International Joint Ventures, Subsidiaries and Acquisitions, and Strategic Alliances, Models for Making Entry mode Choice, Determinants of International Investment Decisions, and Factors Influencing Foreign Investment Decision and Transfer Pricing.

**Module-4: Multinational Corporations**

Definition; Distinction among IC, MNC, GC and TNC; Factors Contributed for Growth of MNCs, Advantages and Disadvantages of MNCs; Control Over MNCs; Organization Design and Structure of MNCs; Relationship between Headquarters and Subsidiaries; MNCs in India; The Indianisation of Transnational Corporations.

**Module-5: Negotiations in IB**

Introduction, Negotiations and Communication, Cross-cultural Negotiation Process, Planning and Preparation for Negotiation, Managing Negotiations, Negotiating skills, Re- Negotiation, Arbitration of Disputes, and Comparative (Cross-Cultural) Negotiating Styles.

**Module-6: International Liquidity, International Economic Institutions**

IMF, World Bank, IFC, IDA, ADB, **World Trade Organization**: Establishment of World Trade Organization; Its Functions, Policies, and Organization Structure; WTO and Anti-Dumping Measures; WTO -The Third Pillar in the Global Business; India and WTO; and **DOHA** Declaration of **WTO**.

**References:**

1. Francis Cherunilam, **International Business - Text and Cases**, PHI Publication, New Delhi.
2. Charles WL Hill and Arun .K Jain, **International Business**, Tata McGraw-Hill.
3. John D. Daniels, Lee H Radebaugh, **International Business**, Pearson Education Asia.
4. Mchael R. Czinkota, Ilka A Ronkainen and Michael H. Moffett, **International Business**, Thomson South Western.
5. Alan M. Rugman and Richard M. Hodgetts, **International Business**, Pearson Education Asia.
6. Pradeep Kumar Sinha and Sanchari Sinha, **International Business**, Excel Book House.
7. Ricky W. Griffin and Michael W. Pustay, **International Business**, Prentice Hall.

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**MASTER OF COMMERCE****SEMESTER-IV**

Course Code: (M.Com. Core: IV-4)

**INTERNATIONAL ACCOUNTING**

**Objectives** : To provide an understanding with regard to diverse international accounting and reporting practices and to develop skills in the students so as to apply them in bringing about harmonisation in reporting.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1:** International Accounting: Meaning, Its Need in the Context of Increasing Complexity and Volume of Transactions - Stages in the Evolution of International Accounting - Changing Organizational Structures and Accounting - International Accounting Organizations and Educational Developments - Major International Differences in Financial Reporting and their Classifications.

**Module-2:** Financial Reporting in United States, United Kingdom, Australia, and France.

**Module-3:** Financial Reporting in Germany, Netherlands, Japan, Socialist Countries and Third World Countries. (The above Two Modules are Supposed to Focus on Legal Issues, Accounting Standards, Consolidation of Accounts, Tax Systems etc.).

**Module-4:** Special Issues in International Accounting - Consolidation Accounting, Foreign Currency Transaction - Segmental Reporting, Foreign Exchange Risk Management- Transfer Pricing.

**Module-5:** Harmonisation in Financial Reporting - Standardization and Harmonisation - Role of International Accounting Bodies (IASC) in Harmonisation - Suggestions for Increased Harmonisation.

**References:**

1. Choai FDS and Mueller G G, **International Accounting**, Prentice hall.
2. Christopher Nobes. et al, **Comparative International Accounting**, Prentice Hall.
3. David Alexander and Anne Britton, **Financial Reporting**, Chapman and Hall.
4. Gray S. J. Campell, L. Shaw J.C, **International Financial Reporting**, MacMillan.
5. Mueller G G, **International Accounting Part I**, Macmillan.
6. Parker R.H, **Accounting in Australia Historical Essays**, Garland Publishing, Croydon.
7. Peter Holzerr H. et al, **International Accounting**, Harper and Row Publishers, New York.
8. Sharokh Saudagaran, **International Accounting**, Thomson Learning.
9. Zeff, S. A., **Forging Accounting Principles in Five Countries - A History and an Analysis of Trends**, Stipes Publishing Co., Champaign, Illinois.

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**MASTER OF COMMERCE****SEMESTER-IV**

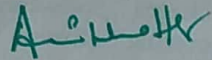
Course Code: (M.Com. Core: IV-5)

**DISSERTATION**

**Objectives** : To enable the students to carry out a small research under the guidance of a teacher, prepare a report of his research and submit it to the university. The Students should be helped to apply research methods learnt in third semester in carrying out research.

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

**Teaching Hours per Week** : 2                      **Credits** : 6



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## MASTER OF COMMERCE

### SEMESTER-IV

Course Code: (M.Com. Elec: IV-6.1.4)

Specialization-A: ACCOUNTING AND TAXATION  
Specialization-B: ACCOUNTING AND FINANCE

#### 4. COMPUTERISED ACCOUNTING ✓

**Objectives:** To Provide theoretical and practical exposure to students about maintaining accounts in electronic mode by using different software packages like Tally.

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

<b>Teaching Hours per Week</b> : 4	<b>Credits</b> : 4
<b>Examination Duration</b> : 3 Hours	<b>Maximum Marks</b> : 100

#### Module-1: Introduction

Meaning of Accounting and Computerised Accounting (CA), Concept of CA, Comparison between Manual and CA, Features of Computerised Accounting System (CAS), Advantages and Disadvantages of CAS.

#### Module-2: Accounting Software

Need for Accounting Software, Classification of Accounting Packages / Softwares and Softwares Used in Each Classification, Factors Considered Before Sourcing an Accounting Software, Areas Using Accounting Software's Widely.

#### Module-3: Brief Overview on Accounting

Types of Accounts, System of Book Keeping - Single, Double; Writing Journal Entries, Posting Journal Entries to Ledger, Subsidiary Books and its Processing Activities in Manual Accounting System.

#### Module-4: Tally (Recent Version)

About Tally, Features, Merits, Development of Tally, Tally Startup Screen and its Components, Creating Company, Groups and Ledgers, Creating, Altering and Deleting Groups and Ledgers, Using of Configuration and Features, Voucher Types - Accounting, Inventory; Inventory - Creating Stock Groups, Categories, Items; Units of Measure - Single, Compound.

#### Module-5: Preparing Financial Statements Using Tally

Entering Business Transaction in Tally, Entering Voucher Entries, Display and Report: Financial Report - Balance Sheet, Profit and Loss Account, Ratio Analysis, Display; Inventory Report - Stock Summary, Display; Using VAT in Tally, Preparing Invoice and Payroll.

#### Module-6: Management Decision Aspects

Preparation of Accounting and Inventory Ratios, Funds Flow Statement, Budget and Budget Variance in Manual System and using Accounting Software.

#### Module-7: System Application Program (SAP):

Meaning, Scope of SAP, Areas using SAP, Maintaining Accounts and Inventory using SAP. (Theory Only)

#### Computer Programming Lab:

1. Creating Company, Ledger, Groups Voucher using Tally.
2. Creating Unit, Stock, Categories, Items using Tally.
3. Calculation of Input and Output VAT using Tally.
4. Preparation of Invoice, Payroll and Displaying various Financial and Inventory Reports.

#### References:

1. Gupta R.L. and Radhaswamy, **Advanced Accountancy Volume -I**, S.Chand and Publication.
2. Nadhani A.K. and K.K. Nadhani, **Tally 9 Comprehensive Guide**, BPB Publications.
3. Ravi M. Kishore, **Advanced Cost and Management Accounting**, Taxmann's Publication.
4. Sharma Neeraj and Malhotra .T.D, **Computerised Accounting in Business System**, Kalyani Publication.
5. Sharma Neeraj, Dhiraj. et. al., **Computer Application in Accounting**, Kalyani Publication.
6. Shashi .K. Gupta, **Management Accounting**, Kalyani Publication.
7. **Tally Accounting Software Manuals - Volume 1 & 2**, Tally Solutions Ltd.,

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[New Syllabus for Academic Year 2017-18]

DAVANGERE UNIVERSITY

MASTER OF COMMERCE  
SEMESTER IV

Course Code: (M.Com. Elec:IV-7.2.4)

Specialisation-A: ACCOUNTING AND TAXATION

#### 4. GOODS AND SERVICES TAX

##### Module 1: Goods and Services Tax

Need for GST, Concept of GST and its characteristics; Definitions- Actionable Claims, address of delivery, address of record, adjudicating authority, agent, aggregate turnover, agricultural, assessment, associated enterprise, Business, Business vertical, Capital Goods, Casual Taxable person; Scope of GST, goods and services not covered under GST, Classification of goods and Services, GST Rates, GST model in India- CGST, SGST and IGST

##### Module 2: Levy and Collection of Tax

The Central Goods and Services Tax Act, 2017-Levy and collection of central and state goods and services tax, composition levy, taxable person, power to grant exemption from tax

##### Module 3: Time and Value of Supply

Time of supply of goods, time of supply of services, change in rate of tax in respect of supply of goods or services, value of taxable supply; illustrative problems.

##### Module 4: Operational aspects of GST

Administration; Registration-Meaning, Types, Process of registration for manufacturer, service provider and dealer etc., Special provisions relating to non-resident taxable person, amendment and Cancellation of Registration; Tax invoice, Credit and Debit Notes; Accounts and Records, Filing of returns-forms, time schedule; Assessment, Payment of Tax.

##### Module 5: Input Tax Credit System

Introduction, Meaning of Input Tax Credit, Eligibility and Conditions for taking Input Tax Credit- CGST, SGST and IGST, Recovery of Input tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input Service Distributor; Illustrative problems.

##### Module 6: GST Council and GST Network

GST Council- Introduction, constitution, objectives, members, voting powers, functions, composition and challenges; GST Network- Introduction, objectives, structure, administration and functions

##### References:

1. H.L.Bhatia, Public Finance, Vikas Publishing House
2. Balachandran.V, Indirect Taxation, Sultan Chand and Sons.
3. V.S.Datey, Indirect Tax- Law and Practice, Taxmann's Publication.
4. V.S.Datey, GST-Ready Reckoner, Taxmann's Publication.
5. Sathpal Pulhiana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
6. Pullani and Maniyar, Goods and Service Tax, Karnataka Law Journal Bangalore
7. The Central Goods and Services Tax Act, 2017
8. Central Goods and Services Tax(CGST) Rules, 2017



[New Syllabus for Academic Year 2017-18]  
DAVANGERE UNIVERSITY

MASTER OF COMMERCE  
SEMESTER II

Course Code: (M.Com. Elec: II-7.1.2)

Specialization-I: ACCOUNTING AND TAXATION

II. CORPORATE TAX PLANNING AND MANAGEMENT

The course is designed to provide students with tax planning and management as applicable to corporate

The course will be taught through a combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments,

Teaching Hours per Week : 4 Credits : 4  
Examination Duration : 3 Hours Maximum Marks : 100

Module-1:

Definition of Company – Indian Company, Domestic Company, Foreign Company, Widely-held Company, Closely held Company, Residential Status of a Company and Incidence of Tax.

Module-2: Computation of Taxable Income and Tax Liability of Companies

Computation of Taxable Income under Different Heads of Income as Applicable to Companies - Profits and Gains of Business and Profession, Capital Gains and Income from Other Sources, Carry Forward and Set off of Losses in Case of Companies – Deductions from Gross Total Income – Minimum Alternate Tax. Illustrative Problems

Module-3: Tax Planning for New Business

Tax Planning with Reference to Location, Nature and Form of Organization of New Business.

Module-4: Tax Planning and Financial Management Decisions

Tax Planning Relating to Capital Structure Decisions, Dividend Policy, Inter-Corporate Dividends and Bonus Shares, Illustrative Problems.

Module-5: Tax Planning and Management Decisions

Tax Planning in Respect of Own or Lease, Sale of Assets used for Scientific Research, Make or Buy Decisions, Repair, Replace, Renewal or Renovation and Shut-Down or Continue Decisions, Foreign Collaboration Agreements, Purchase by Instalment and Hire; Illustrative Problems.

Module-6:

Tax Planning Relating to Amalgamation, Merger and Demerger, Conversion of a Firm into a Company; Illustrative Problems

Module-7: An Overview of International Taxation

Meaning, International tax Conflicts and Double Taxation, Double Tax Treaties, Domestic Tax Systems, International Offshore Financial Centres, Anti-avoidance Measures, Transfer Pricing – Meaning, Arm's length Principle, Methods of Transfer pricing, Implications of International Taxation in Transfer Pricing, Selection of Transfer Pricing methods based on taxation. Illustrative Problems.

References:

1. Aggarwal P.K. Direct Taxes, "Tax Planning for Companies", Hind Law Publishers, New Delhi.
2. Bhagavathi Prasad, Direct Taxes Law and Practice, Vishwa Prakashana, New Delhi.
3. Girish Ahuja and Ravi Gupta, Direct Taxes – Law and Practice, Bharat Law House Pvt. Ltd., New Delhi.
4. Lakhotia, R.N. Corporate Tax Planning and Management, Vision Publishers.
5. Lal B.B., Direct Taxes, Kalyani Publications.
6. Lal B.B., N. Vashisht, Direct Taxes, Pearson Education
7. Mehrotra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.
8. Vinod K. Sighania and Kapil Sighania. Taxman's Direct Tax: Law and Practice, Taxmann Publications (P) Ltd., New Delhi.
9. C.A. Kamal Garg, Guide to International Taxation, Bharath Publication
10. Ravi M Kishore, International Financial Management, Taxmann's Publication.

## MASTER OF COMMERCE

### SEMESTER-IV

Course Code: (M.Com. Elec: IV-7.2.4)

**Specialization-A: ACCOUNTING AND TAXATION**

#### 4. COMMERCIAL TAXES ✓

**Objectives:** To impart knowledge of taxes levied at State level, particularly in the State of Karnataka. The main focus is on practical aspects of commercial taxes as levied in Karnataka at present.

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

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

**Module-1: Value Added Tax**

Meaning, Need for VAT, How VAT Operates, Forms of VAT, Methods for Computation of Tax, Merits and Demerits of VAT.

**Module-2:** Karnataka Value Added Tax Act and Rules as Amended up to Date, Definition Incidence Levy of tax, Registration, Accounts and Documents, Administration and Collection of Tax, Authorities Appellate Tribunal Appeals, Offences and Penalties, Illustrated Problems and Cases.

**Module-3:** VAT Complaint Tally ERP with Practicals.

**Module-4: Central Sales Tax**

Objectives of CST Act, Interstate Sale, Stock Transfer or Branch Transfer, Important Definitions of Goods, Exempt Sales, Deemed Sales, Dealer under CST Act; Sale in the Course of Export and Import, Goods of Special Importance, Procedure under CST Act. Illustrated Problems.

**Module-5: Karnataka Tax on Professions, Trades, Callings and Employment**

Definitions, Levy and Charge of Tax, Registration and Enrolment, Return, Payment of Tax in Advance, Assessment of Employer or Person, Penalty for Non-payment of Tax and Accounts and Documents.

**Module-6: Karnataka Tax on Luxuries**

Definitions, Levy of Tax on Luxury Provided in Hotels, Lodging Houses, Health Clubs and Marriage Halls, Return, Assessment, Payment, Recovery and Collection of Taxes, Illustrated Problems.

**Module-7: Karnataka Tax on Entertainments**

Definitions, Levy and Collection of Taxes on Various Entertainments, Administration and Authorities, Illustrated Problems.

**References:**

- Commentary on Karnataka Value Added Tax Act, 2003, Karnataka Law Journal Publications, Bangalore.
- Department of Commercial Taxes, Karnataka Value Added Tax Act and Rules.
- Manoharam .T.N, and Hari .G.R, Income Tax, VAT, Service Tax, Snow White Publication, Mumbai.
- Puliani Sathpal and Dhariwal M Sanjay, The Karnataka Value Added Tax Act, 2003, Karnataka Law Journal Publications, Bangalore.
- Purohit C Mahesh, Value Added Tax, Gayathri Publications, New Delhi.
- Rao MRV, Value Added Tax, The Law House, Bhubaneshwara.
- The Karnataka Entertainments Tax Act 1958, Karnataka Law Journal Publications, Bangalore.
- The Karnataka Tax on Luxuries Act 1979, Karnataka Law Journal Publication, Bangalore.
- The Karnataka Tax on Professions, Trades, Callings and Employments Act 1976, Karnataka Law Journal Publication, Bangalore.

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## MASTER OF COMMERCE

### SEMESTER-IV

Course Code: (M.Com.Elec: IV-7.3.4)

**Specialization-B:** ACCOUNTING AND FINANCE

**Specialization-D:** BANKING AND FINANCE

#### 4. GLOBAL BUSINESS FINANCE ✓

**Objective:** The objective of this course is to acquaint the students with the International Financial Management which has become very essential in the wake of Globalisation and consequent growth in number of MNCs world over.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

#### **Module-1: Introduction**

Concept, Features, Objectives, and Significance of International Financial Management. Point of MNCs, Functions of International Financial Management, Factors Responsible for Increased Role of International Financial Management, Global Financial Manager, Role of Global Financial Manager in MNCs, Differences between International Financial Management and Domestic Financial Management.

#### **Module-2: Foreign Exchange Market**

Concept of Foreign Exchange Market, Features of Foreign Exchange Market, Participants of Foreign Exchange Market, Role of Foreign Exchange Market, Exchange Rate, Determination of Exchange Rate, Spot Rate, Forward Rate, Outright Rate, Bid Price, Ask Price, Quotation, Types of Quotation, Forward Contracts and Future Contracts, Arbitraging, Hedging and Speculation and Covered Interest Rate Arbitrage and Exchange Rate Theories, Foreign Exchange Exposure, Types of Exposure, Managing Exposure.

#### **Module-3: International Financing and International Financial Markets**

Corporate Sources and Uses of Funds, National Capital Markets and International Financial Centers, Development Banks, Multilateral Development Banks, Euro-Currency Markets, Euro Banking, Market for International Securities, International Bonds, Euro Banking, Market for International Securities, International Bonds, Euro Notes and Euro Commercial Papers, Medium Term Euro Notes and Other Sources and Uses of Funds.

#### **Module-4: International Capital Budgeting**

Concept of International Capital Budgeting, Basics of International Capital Budgeting, Issues in Foreign Investment Analysis, Estimation of Cash Flows, The Cost of Capital, Portfolio Consideration of a Multinational Corporation, Approaches for Evaluation of Foreign Project, etc.

#### **Module-5: International Working Capital Management**

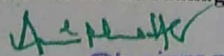
Meaning of International Working Capital Management, Significance of International Working Capital Management, International Cash Management and Management of Account Receivables and Inventory etc.

#### **Module-5: Cost of Capital for Foreign Investment**

Concept of Cost of Capital, Cost of Equity Capital, Equity Cost of Capital for Foreign Project, Discount Rate for Foreign Investments, and Weighted Average Cost of Capital for Foreign Project.

#### **References:**

1. Apte P.G., **International Financial Management**, TMH.
2. Buckley, Adrian, **Multinational Finance**, PHI.
3. Eiteman, David K., Arthur Stonehill and Michael H. Moffett: **Multinational Business Finance**, Pearson Publication, New Delhi.
4. Pilbeam Keith., **International Finance**, McMillan Press, Hong Kong.
5. Seth A.K., **International Financial Management**, New Delhi, Galgotia Publishing Company.
6. Shaprio, Alan C., **Multinational Financial Management**.
7. Vij, Madhu, **International Financial Management**, Excel Publications.

  
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## MASTER OF COMMERCE

### SEMESTER-IV

Course Code: (M.Com. Elec: IV-6.4.4)

Specialization-C: **BANKING AND INSURANCE**

Specialization-D: **BANKING AND FINANCE**

#### 4. INTERNATIONAL BANKING ✓

**Objectives:** To acquaint the Students with different aspects of International Banking.

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

Teaching Hours per Week	: 4	Credits	: 4
Examination Duration	: 3 Hours	Maximum Marks	: 100

**Module-1: Introduction**

Brief History of International Banking, Reasons for the Growth of International Banking, Recent Trends in International Banking, and Organizational Features of International Banking.

**Module-2: Regulatory Framework**

International Banking Regulations, Deregulation, Re-Regulation (IMF); Regulatory Arbitrage, Birth of Offshore Banking, Basel Concordant, Assessment of Country / Sovereign Risk, and Country Risk Management.

**Module-3: International Monetary System**

Exchange Rate Systems, Fixed Exchange Rate System, Floating Exchange Rate System, History of Monetary System, The Gold Standard, The Gold-Exchange Standard, The Bretton Woods System, Post Bretton Wood System, and European Monetary System.

**Module-4: Trade Blocks**

WTO, International Cartels - OPEC, Bilateral and Multilateral Treaties, North American Free Trade Agreement (NAFTA), UNCTAD, US- Russia Bilateral Investment Treaty, German-India Bilateral Treaty, Trade, Aid and Development.

**Module-5: International Capital Flows**

Capital Flows, The East-Asian Crisis, Chile and Mexican Crisis, Other Sources of Capital Flight, International Liquidity, Institutional Finance for Export and Import in India, Incentives Available to Exporters, Role of Customer C and F Agents, Forfeiting, Financing Import, Source of Forex Flows, EXIM Bank Exchange Control Regulation Related to Merchant Transactions, and Export Credit Guarantee Corporation of India Limited.

**Module-6: Documentary Credits**

The Basics of Letter of Credit, Types of Letters of Credit, Documents under a Letter of Credit, In Co terms, Uniform Customs and Practices for Documentary Credits; Export and Import Policy - Historical Perspectives, Importance of Exim Policy, and Current Exim Policy.

**References:**

1. Bose Rupanarayan., **Fundamentals of International Banking**, McMillan International Banking, Legal and Regulatory Aspects, Mac
2. **International Banking**, ICAFI Publications.

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**MASTER OF COMMERCE****SEMESTER-IV**

Course Code: (M.Com. Elec: IV-7.5.4)

**Specialization-C: BANKING AND INSURANCE**  
**4. ACTUARIAL SCIENCE****Objectives:** To enable the students to understand the procedural aspects of calculating the premium considering the risks.**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1: Introduction to Actuarial Science**

Definition of an Actuary, Role Responsibilities and Powers of an Actuary, Regulation for appointment of an Actuary.

**Module-2: Annuities**

Compound Interest and Problems, Accumulated Value, Present Value, Annuities, Accumulated Value, Present Value; Annuities, Immediate and Due- Perpetuity; Annuities, Variable Annuities, Fixed Annuity.

**Module-3: Sinking Fund**

Mortgage Redemption, Effective Yield on Life Funds, and Problems on Annuities.

**Module-4: Probability**

General Principles, Theories, Events, Dependent, Independent, Mutually Exclusive, Contingent; Probabilities, Probabilities of Death and Survival, Joint, Probabilities of Death and Survival

**Module-5: Mortality**

Life Table Mortality, Sources of Mortality Table, Components of Mortality Table and how Mortality Tables are constructed.

**Module-6: Premium**

Fundamentals, Mortality, Interest and Expenses, Net Premiums, Different Plans - Term, Assurance, Pure Endowment, Endowment, and whole Life; Types of Premium; Gross or Office Premium Loading for Expenses, Office Premium.

**Module-7: Commutation Functions**

Formulae for different Plans, Commutation Functions, formulae Increasing and Decreasing Assurance.

**Module-8: Policy Values**

Policy Values, Prospective and Retrospective Methods, Valuation of Surplus, Need and Sources of Surplus.

**Module-9: Valuation**

Theoretical Aspects, Data Required, Methods of Valuation, Net Premium Methods, and Office Premium Method.

**References:**

1. Actuarial Principles and Practice, ICRIM, Hyderabad.
2. Elements of Actuarial Science, Premiums, Mortality and Valuation (Mathematical Basis of Life Assurance), Mumbai.
3. Kari Borch., Mathematical Theory of Insurance, Lexington Books, UK.
4. Mishra M.N., Elements of Actuarial Science, Cengage Learning, Mumbai.

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**MASTER OF COMMERCE**

**SEMESTER-IV**

Course Code: (M.Com. Elec: IV-6.6.4)

**Specialization-E:      MARKETING AND HUMAN RESOURCE MANAGEMENT**  
**4. MARKET RESEARCH** ✓

**Objectives:** To enable the students to learn the process, tools and techniques of Marketing research.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

**Module-1:      Marketing Research**

Importance, Nature and Scope of Marketing Research- Marketing Information System (MIS) and Marketing Research - Marketing Research Process and Organization.

**Module-2:      Problem Identification and Research Design**

Problem Identification and Definition - Developing a Research Proposal - Determining Research Type- Exploratory, Descriptive and Conclusive Research - Experimental Designs.

**Module-3:      Data Resources**

Secondary Data Sources and Usage - Online Data Sources - Primary Data Collection Methods Questioning Techniques - Online Surveys, Observation Method - Questionnaire Preparation.

**Module-4:      Sampling Plan**

Universe, Sample Frame and Sampling Techniques-Sampling Techniques-Sample Size Determination.

**Module-5:      Data Collection**

Organisation of Fieldwork and Survey-Errors - Sampling and Non-sampling Errors.

**Module-6:      Data Analysis**

Uni-variate, Bi-variate and Multi-variate Data Analysis - Report Preparation and Presentation.

**Module-7:      Market Research Applications**

Product Research - Advertising Research - Sales and Marketing Research - International Marketing International Marketing Research - Marketing Research in India.

**References:**

1. Beri. G.C, **Marketing Research**, Tata McGraw Hill, New York.
2. Boyd H.W., Ralph Westfall and S.F. Starsh, **Marketing Research-Text and Cases**, Richard D. Irwin, Doston.
3. Chisnall. Peter M., **The Essence of Marketing Research**, Prentice Hall, New Delhi.
4. Churchill, Gildert A., **Basic Marketing Research**, Dryden press, Boston.
5. David A.J. Luck, Ronald S. Rubin, **Marketing Research** (7<sup>th</sup> Edition).
6. Davis .J.J, **Advertising Research**, Prentice Hall of India, New Delhi.
7. Luck D.J., **Marketing Research**, Prentice Hall, New Delhi
8. Ooda R.P., **Statistics for Business and Economics**, McMillan Indian, New Delhi.
9. Paul. E. Green, D.T. Tull & Gerald Albaum, **Research for Marketing Decisions** (5th Edition).
10. Tull, Donald and Hawkin, Dell, **Marketing Research, Measurement and Method**, Prentice Hall, New Delhi.
11. Zaltman and Burger, **Marketing Research**, Dryden Press, Illinois.

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## MASTER OF COMMERCE

### SEMESTER-IV

Course Code: (M.Com. Elec: IV-7.7.4)

**Specialization-E:      MARKETING AND HUMAN RESOURCE MANAGEMENT**

#### 4. INTERNATIONAL HUMAN RESOURCE MANAGEMENT ✓

**Objectives:** To help students to understand the importance of International Human Resource Management in the modern business world and to help in achieving conceptual clarity and to develop skills for applying these concepts to the solution of business problems.

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

<b>Teaching Hours per Week</b>	: 4	<b>Credits</b>	: 4
<b>Examination Duration</b>	: 3 Hours	<b>Maximum Marks</b>	: 100

#### **Module-1: Introduction**

Definition, Concept, Differences between Domestic and International HRM, IHRM Approaches, Strategies for International Organizations, Expanding the Role of HRM in International Firms, Barriers to Effective Global HRM.

#### **Module-2: International Staffing, Compensation and Benefits**

Nature of IHRM, Net HR Requirements, International Labour Market, Sources, Executive Nationality Staffing Policies, Compensation and Benefits, Components of Interaction, Compensation Programme, Designing Compensation Programme - Approaches to International Compensation, Incentives and Corporate Commitments, and Japanese Model.

#### **Module-3: Training and Development and Performance Management in International Organizations**

Reasons for Training, Expatriate Training, Components of Effective Pre-Departure Training Programmes, Impact of Different Learning Styles on Training, Types of Cross Cultural Training - Action Learning and Experiential Approach.

#### **Module-4: Sustaining International Business Operations**

Transferring Staff for International Business Activities, The Role of Non-expatriates, The Repatriation Process, Individual Reactions to Re-entry, Multinational Responses, Designing a Repatriation Programme, Role of Corporate HR Function, International Joint Ventures, Implications for the Management of Joint Ventures.

#### **Module-5: International Practices in Industrial Relations**

International Industrial Relations Practices, Importance and the Framework, Labour Unions and Approaches of MNCs, Employees' Participation, Variations across Nations, Impact of Globalization on Industrial Relations, Job Flexibility, HR Outsourcing, Division of Labour and International Trade.

#### **References:**

1. Brewster C., **The Management of Expatriates**, Kogan Page, London.
2. **Comparative Industrial Relations**, Macmillan, London.
3. Dowling J Peter and Schular R.S., **International Dimensions of Human Resource Management**, PSW Kent, Boston.
4. Dowling J Peter and Welch E Denise, **International Human Resource Management**, Cengage Learning.
5. Dowling J Peter., **International Human Resource Management**, Thomson Learning.
6. Ghadar, Pieoer R., and Berlin., **Human Resource Management, An International Comparison**, Walter De Gruyter.
7. Rao P.L. **International Human Resource Management**, Excel Books.

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