



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

**B O S 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.G. 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:

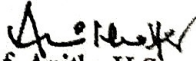
The Board Members discussed the subjects in the Agenda and Resolved as under:

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)

❖ Master of Commerce (M.Com)

SYLLABUS: 2016-2017

Structure, Course Titles, Workload & Credits

Sl. No	Course Number	Workload Per Week	FIRST YEAR			SECOND YEAR		
			Semester-I	Semester-II	Semester-III	Semester-IV		
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>					
7	VII	4						<i>Specialization Stream once chosen shall continue till the end of the Programme (2 Years)</i>
TOTAL			28 (Hours) Credits			28 (Hours) Credits		

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	

Mandatory Courses	Skill Development (Compulsory) & Interdisciplinary Courses / Open Electives	
	6 Credits (2 Credits for each)	
Interdisciplinary Papers / Open Electives	+2	Small Business Enterprises Marketing Skills Stress Management

Dr. Anurag Kulkarni
BOS Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

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	Entrepreneurship Skills: 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	Entrepreneurship Skills: Management Process, Functions; Planning Process; Approaches to Motivation; Decision Making Problems; Control Process. Skill Development: Management Skills; Challenges of Management; Organizational Design; Leadership Styles; Communication; Decision Making.
M.Com. Core: I-3	Marketing Management	Employability Skills: Marketing Research; Market Segmentation; Consumer Behaviour Models; Promotional Decisions; Services Marketing. Entrepreneurship Skills: Marketing Research; Guidelines for selecting Target Market; Product Marketing vs Service Marketing. Skill development: Study of Marketing Environment; Market Observations, Behavioural Strategies, Learning Models, Promotional Decisions.
M.Com. Core: I-5	Managerial Economics	Entrepreneurship Skills: Objective of Firm; Determinants of Demand; Price elasticity and determination; Production Theory; Utility Approach
M.Com. Elec: I-6.1.1	Accounting Theory	Employability Skills: Accounting Research and Practices; Critical evaluation of emerging trends in Accounting; Human Resource Accounting; Emerging trends in Accounting. Skill development: 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	Employability Skills: Scope of Tax Planning; TDS on several sources on Incomes; Computation of Advance Tax. Skill development: 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	Entrepreneurship Skills: Financial system functions; Money Market Operations; Development of Financial Institutions; Financial Services.
M.Com.Core:II-1	Organizational Behavior	Entrepreneurship Skills: 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	Entrepreneurship Skills: Activity Based Costing; Applications and Implementations of Learning Curve Models; Implementation of Just In Time.
M.Com.Core:II-1	Financial Management	Employability Skills: Evaluation of Risk and Return; Firm Financial Planning; Mathematical Programming in Capital Budgeting. Entrepreneurship Skills: Firm Financial Planning; Valuation of Profit and Dividend Policies; Mathematical Programming in Capital Budgeting. Skill development: Techniques of Financial Management; Analysis of capital budgeting decisions; Measurement of Working Capital Requirement.
M.Com.Core:II-4	Computer Applications in Business	Employability Skills: Operating System; Management Information System; ORACLE; R-Programming. Skill development: Operating System; Management Information System; ORACLE; R-Programming; Visual Basic.
M.Com.Core:II-5	Capital Markets	Employability Skills: Primary and Secondary Market Operations; Functioning of Security Market; G-Securities Markets. Entrepreneurship Skills: Financial Market Advisers; Consultancy services in Stock Market. Skill development: Book-Building Process; Issue of Shares and Securities; Settlement Systems under Clearing house under Capital Markets.

A. H. H. H.

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

A. H. H.

Chairman
B O S Dept. of Studies in Commerce
Davangere University
Lampet, Davangere

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

A. S. M. H.

Chairman
BOS Dept. of Studies in Commerce
 Davangere University
 Shivagangotri, Dav.

[Signature]
REGISTRAR
 Davangere University
 Davangere-577 002.
 Karnataka State