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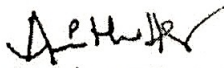
**DAVANGERE UNIVERSITY**

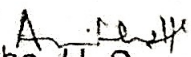
**DEPARTMENT OF STUDIES AND RESEARCH  
IN COMMERCE**



**Syllabus of  
MASTER OF COMMERCE  
With effect from  
Academic Year 2019-20**

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

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

  
Dr. Anitha. H. S. M.Com., Ph.D  
PROFESSOR, FINANCE OFFICER, DIRECTOR (IQAC)  
AND CHAIRMAN, BOS IN COMMERCE  
DEPARTMENT OF COMMERCE  
DAVANGERE UNIVERSITY  
DAVANGERE - 577 007

  
**DAVANGERE UNIVERSITY**

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**Dr. ANITHA. H.S., M. Com., Ph.D.,**  
**Professor and Chairperson (BOS),**  
**Former Finance Officer, Founder Director (IQAC), Syndicate Member & Dean,**  
**Davangere-577 002. Email-ID-[drhsanitha@gmail.com](mailto:drhsanitha@gmail.com)**  
**(M) 9845559557** **LL: R 224614**  
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No: DUD/Com/2018-19/41

Date: 07.01.2019

To;

The Registrar (Academic),  
Davangere University,  
Davangere-577 002.

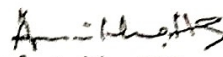
Sir,

Sub: Submission of Proceedings of the meeting of Board of Studies in Commerce  
Ref: 1. No: DU/AC/611/2018-19/6776- Dated 29.10.2018  
2. No: No: DUD/Com/2018-19/40- Dated 22.12.2018

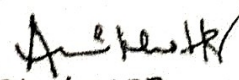
I am herewith submitting the proceedings of the meeting of the Board of Studies in Commerce (UG& PG) held on 29.12.2018 in the Department of Commerce, Davangere University. The following enclosures are appended to the proceedings.

1. Approved New Syllabi for M.Com Course to be introduced from the Academic Year 2019-20. (Spiral Bounded Copy).
2. Approved Panel of Examiners for 2019-20 relating to P.G. Examinations.
3. Approved Panel of Examiners for 2019-20 relating to Ph.D. & M. Phil Examinations.
4. Approved Updated Gradation List of Undergraduate Teachers of both UGC & Non-UGC scales.

Thanking you,

  
**Prof. Anitha.H.S.,**  
**Chairperson, BOS in Commerce**  
Dr. Anitha. H.S., M. Com., Ph.D.  
Former Finance Officer, Director IQAC  
& Chairperson, BOS in Commerce  
Department of Commerce  
Davangere University  
Davangere-577 002

The Registrar Evaluation, Davangere University, Davangere for information.

  
**Chairman**  
**BOS Dept. of Studies in Commerce**  
**Davangere University**  
**Shivagangotri, 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 29.12.2018 in the Department of Commerce at 11.30 am. Following is the Composition of the Board:

1. Prof. Anitha H.S.	Chairperson
2. Prof. P. Laxmana	Member
3. Dr. Cirappa I.B.	Member
4. Prof. J.K. Raju	Member
5. Prof. S.B. Akash	External Expert
6. Prof. G.M. Mahendra	Member (UG)
7. Prof. Shivaprakash	Member (UG)
8. Prof. Gowramma	Member (UG)

**Agenda for Meeting**

1. Review and Approval of New Syllabi for M.Com Course to be introduced from the Academic Year 2019-20.
2. Approval of Updated Gradation List of Under-graduate College Teachers.
3. Preparation and Approval of Panel of Examiners for 2019-20.
  - a) P.G. Examinations.
  - b) Ph.D. and M.Phil. Examinations.
4. Any other issue with the permission of the chairperson.

**Resolutions:**

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

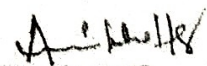
**Item No. 1:** Review and Approval of New Syllabi for M.Com Course to be introduced from the Academic Year 2019-20.

**Resolution:** The members of the board discussed the issue and resolved to Approve the revised syllabi to be introduced from the Academic Year 2019-20.

**Item No. 2:** 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. 3:** Preparation and Approval of Panel of examiners for 2019-20.





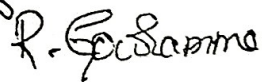
  
**Chairman**  
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Davangere University  
Shivagangotri, Davangere-7

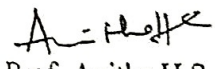
- a) P.G. Examinations.
- b) Ph.D. and M.Phil. Examinations.

**Resolution:** It was resolved to approve the panel of examiners for Ph.D., M.Phil. & P.G. Examinations for year 2019-20.

**Item No. 7:** Any other issue with the permission of the chairperson.

**Resolution:** There were no other issues.

1. Prof. P. Laxmana	Member	
2. Dr. Cirappa I.B.	Member	
3. Prof. J.K. Raju	Member	
4. Prof. S.B. Akash	External Expert	
5. Prof. G.M. Mahendra	Member (UG)	
6. Prof. Shivaprakash P. S.	Member (UG)	
7. Prof. Gowramma R.	Member (UG)	

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

**DAVANGERE UNIVERSITY**

Master of Commerce (M.Com) POST-GRADUATE PROGRAMME - Choice Based Credit Scheme (CBCS) SYLLABUS: 2019-2020  
**STRUCTURE, COURSE TITLES, WORKLOAD & CREDITS: Total Credits : 28+28+28+28=114**

Sl No	Course Number	Workload Per Week	FIRST YEAR		SECOND YEAR		
			Semester-I	Semester-II	Semester-III	Semester-IV	
			<i>Honours' Degree</i>		<i>Master's Degree</i>		
1	I	4	Business Policy and Environment	Organizational Behaviour	Strategic Management	Entrepreneurship Development	
2	II	4	Management Process and Practice	Strategic Cost Management	Operations Research-I	Operations Research-II	
3	III	4	Marketing Management	Financial Management	Security Analysis and Portfolio Management	Business Ethics and Corporate Governance	
4	IV	4	Business Mathematics	Computer Applications in Business	International Business	E-Commerce and Web Designing	
5	V	4	Managerial Economics	Capital Markets	Business Research Methods	Computer Applications & Project Work **	
6	VI	4	Specialization/Electives* (The student has to choose one stream consisting of 2 Courses each from out of the following Five streams) Specialization Stream once chosen shall continue till the end of the Programme (2 Years)				
7	VII	4					
<b>TOTAL</b>		<b>28 Hours</b>	<b>28 (Hours) Credits</b>	<b>28 (Hours) Credits</b>	<b>28 (Hours) Credits</b>	<b>28 (Hours) Credits</b>	
<b>Specialization (Electives) Stream</b>							
1	Accounting & Taxation	Course VI	Accounting Theory	Marginal Costing	Computerized Accounting	International Accounting	
		VII	Income Tax Planning & Management	Corporate Tax Planning & Management	Customs Duty: Law and Practice	Goods and Services Tax	
2	Accounting & Finance	VI	Accounting Theory	Marginal Costing	Computerized Accounting	International 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 - 6 Credits (2 Credits for each)		—	Computer Applications -	Communication Skills	—	Personality Development -	
Interdisciplinary Papers/Open Electives	+2	—	—	—	1. Promotion and Management of Small Business Enterprises 2. Marketing Skills 3. Stress Management	** Project Viva-Voce (for 30 marks) should be conducted in the respective centers or combining nearby centers. However, the Panel to conduct the Viva-Voce at P.G. Centers in colleges should consist of one teacher representative from the university department.	
Project Work/Dissertation	-	—	—	—	2 Hours Per Teacher	2 Hours Per Teacher	
Industrial Visit	-	—	—	—	III Semester Students have to visit Industries to have practical exposure	III/IV Semester Students have to visit Industries to have practical exposure	

From 2020-21 onwards mandatory courses offered in different Semesters.

A. K. M. H. K.  
 Chairman  
 B O S Dept. of Studies in Commerce  
 Davangere University  
 Shivangotri, 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	<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.

*A. H. H. K.*


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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;

*A. K. S.*

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Davanagere University  
Davanagere

Course Code	Name of the Course	Activities/Content with direct bearing on Employability/ Entrepreneurship/ Skill development
M.Com. Elec.: III-7.2.3	Customs Duty: Law and practice	<b>Skill development:</b> Import and Export procedure; Assessment of Duty Liability; baggage provisions.
M.Com. Elec.: IV 7.2.4	Goods and Services Tax	<b>Skill development:</b> Process of Registration for Manufacturer, Service Provider and Dealer; Filing of Returns; Assessment Procedure; Payment of Tax; Input Tax Credit.
M.Com.Core:III-1	Strategic Management	<b>Entrepreneurship Skills:</b> Strategic Planning Process; Corporate Governance and strategy; Budgeting.
M.Com. Core: III-2	Operations Research - I	<b>Skill development:</b> Linear Programming; Inventory Models
M.Com. Core: IV-2	Operations Research - II	<b>Skill Development:</b> Assignment Model; Transportation Models; Network Analysis.

  
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## Master of Commerce (M.Com.)

### Program Aim:

The aim of the M.Com. Program is to develop commerce students as a professionals with specialised skills and applied competencies for catering the contemporary needs of business houses/industry and academia by providing students centric learning environment.

### Program Educational Objectives (PEOs):

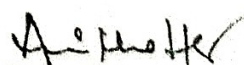
The Departments/Institutes can have their own program educational objectives based on their mission and vision. The following program educational objectives are identified by the members of the committee after detailed deliberations.

1. Students will be capable of making a positive contribution to commerce, trade and industry in the national and global context.
2. Students will be able to apply frameworks and tools to arrive at informed decisions in profession and practice, striking a balance between business and social dimensions.
3. Students with a flair of self-employment will be able to initiate and build upon entrepreneurial ventures or demonstrate intrapreneuership for their employer organizations.
4. Students will recognize the need for adapting to change and have the aptitude and ability to engage in independent and life - long learning in the broadest context of socio-economic, technological and global change.
5. Leadership in an organization with the trust and respect of others as effective and ethical team members as well reputation as a source of innovative solutions to complex problems.

### Program Learning Outcomes (PLOs):

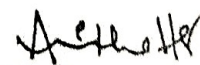
The model curriculum focuses on the alignment of M.Com. Program curriculum with University/Department/Institute's mission. The most essential learning outcomes of M.Com. Program are identified through various stakeholder consultation. However, University/Department/Institutes can have their own learning outcomes based on their mission and vision. After in-depth discussion, the committee identified the six most popular learning outcomes for M.Com. Program as below:

1. **Domain Knowledge:** Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of accountancy, finance, commercial law, business mathematics, social sciences, and IT to accounting & management problems and work effectively in modern day business and non-business organizations. This helps in recognizing the functioning of businesses,

  
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- identifying potential business opportunities, involvement of business enterprises and exploring the entrepreneurial opportunities.
2. **Rational Thinking:** Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, management, business, professional fraternity and with society at large through digital and non-digital mediums and using a variety of modes such as effective reports & documentation, effective presentations, and give and receive clear instructions.
  3. **Applied Skills:** Function effectively as an individual, and as a member or leader in teams, and in multidisciplinary settings by demonstrating life skills, coping skills and human values.
  4. **Capability Skills:** Offer rationale to analyse the decision and to offer services for an organisation and adopt a reflective approach to personal development and embrace the philosophy of continual professional development.
  5. **Communication Skills:** Communicate confidently and effectively with all concerned stakeholders and community leadership, and with society at large, regarding business/organizations/industry issues by adhering to appropriate standards; make effective presentations; and give and receive clear instructions.
  6. **Social Responsiveness and Ethics:** Developing responsiveness to contextual social issues/ problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Students are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviors.



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

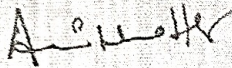
Course Code: (M.Com. Core: IV-5)

**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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**REGISTRAR**  
Davangere University  
Davangere-577 002.  
Karnataka State