

M.Com.Program StructureandSyllabus

(ChoiceBasedCreditSystem)

(FromtheAcademicYear 2023-24onwards)



DepartmentofStudiesinCommerce
RaichurUniversity
Campus, Yeragera, Karnataka - 584133

RAICHUR
UNIVERSITY



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M.Com. Programme – An Overview

The M.Com. Programme aims to prepare students to meet the contemporary needs of society and the corporate world. It provides an environment to train and mold talent, enabling students to capitalize on opportunities for employment and self-employment. The program combines a solid theoretical foundation with practical exposure to the real business environment, equipping students to face the challenges of the dynamic business world. With a student-centric pedagogical approach, the program focuses on developing the necessary skill set over two years, divided into four semesters with continuous and semester-end assessments.

Programme Outcomes:

Upon successful completion of the program, students will:

1. Identify the contemporary needs of the business community.
2. Recognize and address issues related to human behavior in workplaces, employing Organizational Behaviour and Human Resource Management Models and Strategies.
3. Review contemporary areas of financial accounting and apply principles of Indian Accounting Standards to comply with regulatory requirements.
4. Identify factors influencing Investment, Capital Structure, Working Capital, and Dividend decisions.
5. Evaluate alternative investment projects using appropriate capital budgeting tools to select the optimum project for investment.
6. Determine the optimum Capital Structure and appropriate Working Capital, devising a suitable Dividend policy to enhance the firm's value.
7. Determine, allocate, control, and reduce the costs of goods manufactured or services rendered.
8. Analyze consumer behavior and formulate suitable strategies for marketing goods and services.
9. Devise tax planning considering provisions of both direct and indirect taxes, complying with regulations for tax payment and filing returns.
10. Describe the investment process and perform required activities at different phases for fund management.
11. Identify international business requirements and apply accounting standards for reporting business performance acceptable to the global investing community and regulatory bodies.
12. Identify problems faced by business entities, conduct research, analyze quantitative and qualitative data, and apply mathematical and statistical models to resolve issues.

RAICHUR UNIVERSITY
Yeragera, Raichur-584133, Karnataka

M.Com Programme Structure (CBCS)

Paper Code	Title of the Paper	Credits	No of Hours/ week Theory/ Practical	Duration of SEE	Marks		
					Internal Assessment	Semester End Exam	Total Marks
ISemester							
HCT 1.1	Financial Reporting –IND AS	5	5	3	25	75	100
HCT 1.2	MacroEconomics for Business Decisions	5	5	3	25	75	100
HCT 1.3	Organizational Behaviour	5	5	3	25	75	100
HCT 1.4	Enterprise Information System	5	5	3	25	75	100
SCT 1.5 (A)	Direct Taxes: Procedure and Practice	5	5	3	25	75	100
SCT 1.5 (B)	Advanced Financial Management						
	Communication skills	2					
	Total	27	25		125	375	500
II Semester							
HCT 2.1	Financial Reporting -IFRS	5	5	3	25	75	100
HCT 2.2	International Business	5	5	3	25	75	100
HCT 2.3	Contemporary Issues in Accounting	5	5	3	25	75	100
HCT 2.4	Business Analytics	5	5	3	25	75	100
SCT 2.5 (A)	Corporate Tax Planning and Management	5	5	3	25	75	100
SCT 2.5 (B)	Non-Banking Financial Companies (NBFCs)						
OET-2.6 (A)	New Age Leadership	2	2	1	10	40	50
OET-2.6 (B)	Financial Literacy and Banking						
	Computer skills	2					
	Total	29	27		135	415	550

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III Semester							
HCT 3.1	Advanced Cost Management	5	5	3	25	75	100
HCT 3.2	Business Research Methods	5	5	3	25	75	100
HCT 3.3	Business Ethics and Corporate Governance	5	5	3	25	75	100
HCT 3.4	Global Financial Management	5	5	3	25	75	100
SCT 3.5 (A)	GST & Allied Taxes	5	5	3	25	75	100
SCT 3.5 (B)	Security Analysis and Portfolio Management						
OET 3.6 (A)	Personal Tax Planning	2	2		10	40	50
OET 3.6 (B)	New Venture Planning						
	Personality Development	2					
Total		29	27		135	415	550
IV Semester							
HCT 4.1	Advanced Management Accounting	5	5	3	25	75	100
HCT 4.2	Operations Research for Corporate Decisions	5	5	3	25	75	100
HCT 4.3	Entrepreneurial Ecosystem	5	5	3	25	75	100
SCT 4.4 (A)	Customer Duty: Law and Practice	5	5	3	25	75	100
SCT 4.4 (B)	Financial Derivatives						
CDR-4.5	Project Report and Viva-voce	5*	5		25 (Viva-voce)	75 (Report)	100
Total		25	25		125	375	500
GRANDTOTAL		110	104		520	1580	2100

Note: HCT: Hard Core Theory

OET: Open Elective Theory

SCT: Soft Core Theory

CDR: Core Dissertation Report

Note: * Students shall choose one specialization (SCT) in the first semester, which will continue until 4th semester.

* A faculty member can guide a maximum of TEN students for the dissertation work. Guidance of TEN students by a faculty member will be equivalent to a workload of teaching hours of one paper per semester. (Distribution based on availability of faculties).

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Note/Follow ups:

1. **Pedagogy:** The pedagogy of teaching includes- Lectures, Case Analysis, Group Discussion, Seminars/Presentations, Assignments, Movie screening, Role plays, Live telecast, etc.
2. **Case Study:** Minimum one case study need to be discussed in each unit of the concerned subject in the classroom.
3. **Soft Core Theory (SCT):** A Group of specialization will be offered only when minimum of 10 students opt for it.
4. **Project Report:** Each student will have to undertake a business research / live business problem in a business organization or industry and submit the report to the University in the 4th Semester. This will be evaluated for 75 marks and 25 marks will be awarded for the performance in the viva-voce. Preliminary work on Project will commence in the beginning of the III Semester itself. Student will formulate research problem with the consultation of Guide and work on it during the III & IV semesters.
5. **Internal Assessment Marks allotment basis:** Internal assessment marks should be awarded on the following guidelines and documents to be preserved.

1st Test for	: 11 marks
2nd Test for	: 11 marks
Attendance	: <u>03 marks</u>
Total	: 25 Marks

Attendance:

- 75-85% = 1 Marks
 - 85-95% = 2 Marks
 - Above 95% = 3 Marks
6. **Industrial Visits:** One industrial visit per year should be arranged for M.Com. Students to gain practical insights and knowledge of the industry. Students must submit industrial report to the Department (Two industrial visits during the Programme).

M.Com. Programme Structure (CBCS)

Effective from the Academic Year 2023-24

I Semester

Paper Code	Title of the Paper	Credits	No of Hours/ week Theory/ Practical	Duration of SEE	Marks		
					Internal Assessment	Semester End Exam	Total Marks
I Semester							
HCT 1.1	Financial Reporting –IND AS	5	5	3	25	75	100
HCT 1.2	MacroEconomics for Business Decisions	5	5	3	25	75	100
HCT 1.3	Organizational Behaviour	5	5	3	25	75	100
HCT 1.4	Enterprise Information System	5	5	3	25	75	100
SCT 1.5 (A)	Direct Taxes: Procedure and Practice	5	5	3	25	75	100
SCT 1.5 (B)	Advanced Financial Management						
	Communication Skills	2					
	Total	27	25		125	375	500

Master of Commerce (M.Com.) First Semester Course Code: HCT 1.1 FINANCIAL REPORTING – IND AS Continuous Internal Assessment Marks: 25 Semester-End Examination Marks: 75		
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: After successful completion of this course, the students will be able to: <ul style="list-style-type: none"> ▪ Understand what are Indian Accounting Standards and road map for the implementation. ▪ Understand the overall requirement of the presentation of financial statements & interim financial reporting. ▪ Comprehend the criteria for revenue recognition and measurement based on accounting policies. ▪ Understand the select IND AS on assets and liabilities relevant for the preparation of financial statements. ▪ Demonstrate the preparation of financial statements based on IND AS. 		
Unit	Description	Hours
1.	Introduction- Need for convergence towards global standards- IFRS as global standards-benefits of convergence with IFRS-Development of IND AS - Commitment to IFRS converged IND AS - Division II of the schedule III of the companies act, 2013 -List of IND AS.	10
2.	Module No. 2: Ind AS 1: Presentation of Financial Statements & IND AS 34: Interim Financial Reporting IND AS 1: Introduction – Objectives – Scope – Definitions – Purpose of financial statements – Complete set of financial statements – General features of financial statements – Structure & Content of Balance Sheet - Statement of Profit or Loss - Statement of Changes in Equity, and Statement of Cash flow – significant difference between IND AS 1 & AS 1; IND AS 34: Introduction-scope-contents of interim financial reporting-period of presentation-recognition and measurement – significant difference between IND AS 34 & AS 25.	14
3.	Module No. 3: Revenue from Contracts with Customers (IND AS 115) & Measurement based on Accounting Policies IND AS 115: Introduction-scope-definitions-recognition-contract cost-presentation & disclosure; IND AS 8: Accounting Policies, Changes in Accounting Estimates and Errors IND AS 10 - Events after the Reporting Period.	12
4.	Module No. 4: Ind AS on Assets & Liabilities of the Financial Statements: Introduction - objective-scope-definitions-recognition & measurement-presentation & disclosure of Ind AS 2: Inventories; Ind AS 16: Property, Plant and Equipment; Ind AS 116: Leases; Ind AS 23: Borrowing Costs; Ind AS 36: Impairment of Assets; Ind AS 38:	14

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	Intangible Assets; Ind AS 40: Investment Property; Ind AS 105: Non-Current Assets held for Sale and Discontinued Operations; Ind AS 19: Employee Benefits; Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets.	
5.	Module No. 5: Preparation of Financial Statements: Introduction- Standalone v/s Consolidated Financial Statements, Problems on preparation of financial statements as per IND AS: Statement of Profit or Loss, Statement of Changes in Equity, Statement of Financial Position, and Statement of Cash flow-explanatory Notes.	10
Recommended Books <ol style="list-style-type: none">1. ICAI study materials on Financial Reporting (Updated)2. Dolphy D'Souza (2019), Indian Accounting Standards (Ind AS).3. Indian Accounting Standards (Ind As), Interpretation, Issues and Practical Application, Snow White Publication Pvt. Ltd.4. C.A Vinod Kumar Agarwal, IND AS (CA Final), AS Foundation Pune.5. M.R Agrawal, Financial Reporting, Garima Publications, Jaipur 2019.6. Taxmann's, Indian accounting standards (IND-AS), as amended by companies (Indian accounting standards) Amendment rules 2020 3rd Edition 2020.7. M.P Vijay Kumar, Financial Reporting, Snow white publications, 3rd Edition 2021. Note: Latest edition of text books may be used.		

Master of Commerce (M.Com.) First Semester Course Code: HCT 1.2 MACRO ECONOMICS FOR BUSINESS DECISIONS		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Assignment, Movie screening, Live telecast and Case Studies.		
Course Outcomes: After successful completion of this course, the students will be able to: <ul style="list-style-type: none"> ▪ Apply key macro-economic variables and their behaviour; and enable them to critically evaluate different economies. ▪ Analyse the pattern of consumption. ▪ Chalk out monetary system and monetary policies. ▪ Understand the problems of growth and models of economic growth. ▪ Examine the policies of economic stability. 		
Unit	Description	Hours
1	Introduction to Economics: Macroeconomics and its interface with Business and Industry. Resources and Goals of an economic systems, Socialism, Capitalism and Mixed economy- Meaning, Features, Pros and Cons. National income and Product concept, Computation of National income and related aggregates, Problems in computation of National income.	12
2	Consumption: Meaning, Determinants, Marginal propensity to consume. Savings - Meaning, Determinants, Marginal propensity to save, Multiplier, Paradox of thrift, Income and Employment determination.	12
3	Money and Monetary System: Role of credit, Financial intermediaries (briefly), Level and Structure of Interest rates, Interest and Macroeconomic equilibrium, Central bank (RBI), Monetary Management and Policy. Fiscal policy – Objectives, Tools, Fiscal variables and the public debt, Co- ordination of Monetary and Fiscal policies.	12
4	Economic Growth: Factors determining economic growth, Economic growth models, Capital output ratio and Problems of growth.	12
5	Policies towards Economic Stability: Inflation, Types, Causes and Deflation, Control measures of inflation and Deflation, Conflicts between Growth and Stability.	12
Recommended Books <ol style="list-style-type: none"> 1. Gupta G.S, <i>Macroeconomic Theory</i>, Tata Mc-Graw Hill. 2. Samuelson, Paul, <i>Economics</i>, TMH. 3. Dornbush R & Fisher S, <i>Macroeconomics</i>, TMH. 4. Blanchard O.J & Stanley Fischer, <i>Lectures on Macro-economics</i>, TMH. 		

5. Dwivedi DN, *Managerial Economics*, Vikas publications.
6. K. Bhagawathi, *Economics of Underdeveloped Countries*, All India Traveler Book Seller Pubng. Co.
7. A.K. Agarwall, *Indian Economics – Problems of Development and planning*, D.K Publishers.
8. Rangarajan C, *Principles of Macro Economics*, TMH.
9. Vaish M. C, *Macro Economic Theory*, Willey Eastern.
10. Schultze C.L, *National Income Analysis*.
11. Sheth M.L, *Macroeconomic Theory*, S. Chand.
12. Frank R.H, *Principles of Macroeconomics*, TMH.
13. Fischer and Blanchard, *Lecturer in Macroeconomics*, PHI.
14. Turnovsky, *Methods of Macroeconomics Dynamis*, PHI.

Master of Commerce (M.Com.) First Semester Course Code: HCT 1.3 ORGANIZATIONAL BEHAVIOUR		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, assignment, Case Studies and Role Play.		
Course Outcomes: After successful completion of this course, the students will be able to: <ul style="list-style-type: none"> ▪ Analyze the complexities associated with managing, guiding and controlling individual behaviour, group behaviour in the organization towards achieving organizational effectiveness; ▪ Identify and demonstrate skills required for working in groups, group dynamics, developing communication and; ▪ Compare the appropriate framework for solving the problems at the workplace. ▪ Defines the proper way to behave and perform within organizations. 		
Unit	Description	Hours
1.	Organizational Behaviour (OB): Meaning and Definitions, Nature, Fundamental Concepts, Scope of OB, Challenges and Opportunities for Organization Behaviour, Contributing Disciplines to the field of OB.	10
2.	Individual Behaviour: Foundations of Individual Behaviour, Personality: Meaning and Definitions, Determination of Personality, Personality Traits, Personality theories; Perception: Meaning and Definitions, Perceptual Process, Factors influencing Perception, Perceptual Biases/Errors; Learning: concept and theories of Learning; Attitude: component, Functions, formation and Sources of Attitude, changes in attitude; Values: Types of Values.	14
3.	Group Behaviour: Determinants of Group behaviour, Nature and Concept of Group Formation, Stages of Group Formation. Types of Groups: Formal and Informal, Group Norms, Group Cohesiveness. Leadership – Concept and theories of leadership; leadership styles.	12
4.	Linkage between Behavior and Management Functions – Power and Politics – Meaning, Sources of Power, Use of Power. Decision-Making: Importance, Types, Steps and Approaches, Decision Making in Various Conditions. Motivation – Nature, Importance, Basic Motivation Process; Theories Relating to Motivation. Communication – Meaning, Types of communication, Communication process, Problems in Communication.	14

5.	<p>Organizational Culture, Change and Development- Organizational Culture: Concept, Determinants and Changing the Culture. Organizational Change: Nature, Components of change, levels, importance, the Change process, types and Re-engineering, factors influencing organizational change and resistance to change. Organizational Development: Concept, characteristics, pre-requisites of effective OD programme, and Intervention Techniques and managerial implications.</p>	10
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Recommended Books

1. Dr. S.SKhanka, *Organizational Behaviour*, Sultan Chand
2. Edger Scheier, *Organizational Psychology*, PHI, New Delhi.
3. Fred Luthans, *Organizational Behaviour*, McGraw Hill, New York.
4. K Ashwathappa, *Organizational Behaviour*, Himalaya Publishing House, Mumbai.
5. Keith Davis, *Human Behaviour at Work*, PHI
6. Rao VSP and Satyanarayana, *Organizational Behaviour*
7. Stephen P Robbins, *Organizational Behaviour*, PHI, New Delhi.
8. Uday Pareek, *Behavioral Process in Organisation*, Oxford and IBH, New Delhi.
9. Uday, Pareek, *Beyond Management*, Oxford and IBH, New Delhi.
10. Uma Sekharan, *Organizational Behaviour*, TMH, New Delhi.
11. W.L. French, and Bell, *Organizational Development*, PHI, New Delhi.
12. Warner G. Bennis, *Changing Organizations*, TMH, New Delhi.

Master of Commerce (M.Com.) First Semester Course Code: HCT 1.4 ENTERPRISE INFORMATION SYSTEM		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Assignment, Case Studies etc.		
Course Outcomes: After successful completion of this course, the students will be able to: <ul style="list-style-type: none"> ▪ Build an understanding on the concepts of Business Process, its automation and implementation. ▪ Grasp the knowledge about Integrated and Non-Integrated Systems. ▪ Comprehend the knowledge about various components of an Information Systems and its working. ▪ Comprehend the various aspects of risks and controls in E-commerce. ▪ Understand components and architecture of Core Banking Systems and Impact of related risks and controls. 		
Unit	Description	Hours
1	Automated Business Processes: Introduction to Enterprise Business Processes, Benefits, Risks and Controls; Diagrammatic representation of business processes using Flowcharts; Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets; Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000	15
2	Financial and Accounting Systems: Integrated (ERP) and non-integrated systems with related risks and controls; Business process modules and their integration with Financial and Accounting systems; Reporting Systems and MIS, Data Analytics and Business Intelligence in Banking; Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language); Applicable regulatory and compliance requirements.	15
3	Information Systems and its Components: Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls; Mapping of Organization structure with segregation of duties in Information Systems.	09
4	E-Commerce, M-Commerce and Emerging Technologies: Components and Architecture of E-Commerce and M-Commerce with related risks and controls; Business process flow with its related risks and controls; Applicable regulatory and compliance requirements; Emerging technologies with its related risks and controls.	10
5	Core Banking Systems: Components and Architecture of CBS and related	11

	risks and controls; Core modules of banking and Business process flow and its related risks and controls; Reporting Systems and MIS, Data Analytics and Business Intelligence; Applicable regulatory and compliance requirements.	
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Recommended Books

1. *K. Chandrasekaran, Essentials of Cloud Computing, CRC Press.*
2. *Vinod Kumar Garg and N.K. Venkitakrishnan, Enterprise Resource Planning: Concepts and Practice, Prentice Hall India, 2nd Edition.*
3. *Adarsh, XBRL for Indian CA, Adi Publication.*
4. *ICAI Manual on Concurrent Audit of Banks (Latest Edition)*
5. *CISA Review Manual (Latest Edition), Information Systems Audit and Control Association Publication*

Note: Latest edition of text books may be used.

Master of Commerce (M.Com.) First Semester		
Course Code: SCT 1.5 (A)		
DIRECT TAXES: PROCEDURE AND PRACTICE		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Know the need, scope and limitations of tax planning concept. ▪ Understand and apply the Tax Planning provisions with respect to various head of incomes of individual assessee. ▪ Analyse the income tax provisions on taxability of income of other persons in the hands of individual assessee. ▪ Determine the amount of TDS to be made on several kinds of incomes. ▪ Comprehend the advance tax payment procedures. 		
Unit	Description	Hours
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 - Tax Planning in Relation to Residential Status of Individuals. Relevant case studies and articles.	10
2	Tax Planning in Relation to Various Heads of Income – I: Introduction - Tax Planning Relating to Salary - Income from House Property - Profits and Gains of Business or Profession - Illustrative Problems. Relevant case studies and articles.	15
3	Tax Planning in Relation to Various Heads of Income – II: Introduction - Capital Gains and Income from Other Sources: Clubbing of Income of Other Persons in the Hands of Assessee. Illustrative Problems. Relevant case studies and articles.	15
4	Deduction of Tax at Source: Introduction - 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. Relevant case studies and articles.	10
5	Advance Payment of Tax : Introduction - Installment of Advance Tax and Due Dates of Payment - Computation of Advance Tax Payable - Notice of Demand Issued by the Assessing Officer - Interest and Penalties - Illustrative Problems. Relevant case studies and articles.	10
Recommended Books:		
<ol style="list-style-type: none"> 1. Girish Ahuja and Ravi Gupta, <i>Direct Taxes - Law and Practice</i>, Bharat Law House Pvt. Ltd., New Delhi. 2. Lakhotia, <i>Corporate Tax Planning and Management</i>, Vision Publishers. 		

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3. *Lal B.B., Direct Taxes, Kalyani Publications.*
4. *Lal B.B., N. Vashisht, Direct Taxes, Pearson Education.*
5. *Manoharan T.N., and Hari .G.R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai.*
6. *Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.*
7. *Vinod K. Singhania and Kapil Singhania, Direct Taxes - Law and Practice, Taxmann Publications (P) Ltd., New Delhi.*

Note: Latest edition of Reference books may be used.

Master of Commerce (M.Com.) First Semester

Course Code: SCT 1.5 (B)

ADVANCED FINANCIAL MANAGEMENT

Continuous Internal Assessment Marks: 25 Semester-End Examination Marks: 75

Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60

Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: After successful completion of this course, the students will be able to:

- Adopt tools to measure time value of money;
- Evaluate alternative projects by applying suitable capital budgeting techniques to take optimal investment decision;
- Devise an optimum capital structure;
- Determine the required working capital and
- Design an appropriate dividend policy.

Unit	Description	Hours
1	Financial Management: Nature, scope and objectives of financial management; Profit maximization vs. Wealth maximization; Emerging roles of finance Managers. Time value of money: the concept, present value, annuity, techniques of discounting and compounding.	10
2	Investment Decisions: Purpose of capital budgeting, process. Investment criteria- Internal rate return modified internal rate of return and discounted payback period. Capital rationing; risk evaluation and sensitivity analysis.	12
3	Financing Decisions: Concept, nature and significance of financing decision. Cost of capital: Types of cost of capital, weighted average cost of capital, marginal cost of capital and investment opportunity schedule. Capital structure theories: net income, net operating income, traditional and M&M approach. ROI & ROE analysis.	14
4	Working capital management: Concept, characteristics, importance of WCM, Factors influencing working capital requirement; Computation through operating cycle approach; Walker's four part theory of WCM, inventory management techniques – EOQ and reorder point, cash management theories.	12
5	Dividend decision: Why firms pay dividends; Legal and procedural aspects; Theories of dividend policy: relevance and irrelevance dividend decision. Dividend policies: stable dividend, stable payout and growth. Bonus shares and stock split, corporate dividend behaviour.	12

Recommended Books:

1. Jain, M. Y., *Financial Management*, Tata McGraw-Hill Publishing Company.
2. Kohok, M. A., *Advanced Financial Management*, Everest Publishing House.
3. Pandey I., *Financial Management*, Vikas Publishing House Private Limited, New Delhi.

4. Rao, A. P., *Cases & Problems On Financial Management*, Everest Publishing House.
5. Ravi, K., *Financial Management*, Taxman Allied Service.
6. Singh, S. N., *Advanced Financial Management*, Himalaya Publishing House.

E-Resources:

1. https://swayamprabha.gov.in/index.php/program/archive_he/7
2. https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_pg/392
3. <http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6>

II Semester

M.Com. Programme Structure (CBCS)

Paper Code	Title of the Paper	Credits	No of Hours/ week Theory/ Practical	Duration of SEE	Marks		
					Internal Assessment	Semester End Exam	Total Marks
II Semester							
HCT 2.1	Financial Reporting -IFRS	5	5	3	25	75	100
HCT 2.2	International Business	5	5	3	25	75	100
HCT 2.3	Contemporary Issues in Accounting	5	5	3	25	75	100
HCT 2.4	Business Analytics	5	5	3	25	75	100
SCT 2.5 (A)	Corporate Tax Planning and Management	5	5	3	25	75	100
SCT 2.5 (B)	Non-Banking Financial Companies (NBFCs)						
OET-2.6 (A)	New Age Leadership	2	2	1	10	40	50
OET-2.6 (B)	Financial Literacy and Banking						
	Computer skills	2					
	Total	29	27		135	415	550

Master of Commerce (M.Com.) Second Semester		
Course Code: HCT 2.1		
FINANCIAL REPORTING – IFRS		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Analyse the need for global accounting standards. ▪ Apply the IASB’s conceptual framework for financial reporting. ▪ Demonstrate relevance of standards in financial reports. ▪ Identify the need of additional disclosure requirements in financial reports. ▪ Prepare financial statements as per IFRS. 		
Unit	Description	Hours
1	Introduction to IFRS: Introduction – Meaning – Need – Objectives - Importance – Benefits – Global standards for global markets - Road Map for IFRS implementation - Progress towards Global Standards-Difference between IFRS, Indian GAAPs and IND AS – US GAAPs- IFRS Practice in India - Criticisms on IFRS. Relevant case studies and articles.	08
2	IFRS Foundation : Introduction – IFRS Foundation – Structure – Mission- History of IFRS Foundation – IFRS foundation funding – IFRS Foundation Constitution; International Accounting Standard Board (IASB) – Members – Steps in Standard setting process- IFRS interpretation committee – IFRS foundation trustees; Harmonization of Accounting Practices: Need - Impediments to harmonization - Role of IASB in harmonization of accounting standards - Progress towards international harmonization- Possible barriers to development. IFRS: Introduction – Conceptual framework for Financial Reporting - List of IFRS standards: Definitions – Scope – Applicability; IFRIC Committee – IFRS for SMEs. Relevant case studies and articles.	10
3	Elements of Financial Statements: Introduction - Revenue recognition - Property, plant and equipment - Impairment of assets - Leases - Intangible assets and goodwill -Inventories - Financial instruments -Provisions, contingent assets and liabilities - Tax in financial statements - Share-based payment - Exploration and evaluation expenditures - Fair value measurement. Relevant case studies and articles.	12
4	Additional Disclosure of Financial Statements: Introduction - Earnings per share - Events after the reporting period - Accounting policies, changes in accounting estimates and errors - Related party disclosures- Operating segments. Relevant case studies and articles.	15

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5	Preparation of Financial Statements under IFRS: Introduction – Preparation of Financial Statements: Statement of Profit or Loss - Statement of Comprehensive Income – Statement of Changes in Equity- Statement of Financial Position- Statement of Cash Flow- Notes including a summary of the significant accounting policies. Relevant case studies and articles.	15
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Recommended Books:

1. *Rober Ombati and Vineet Chouhan, (2017), International Financial Reporting Standards- A Case Study, Himanshu Publication.*
2. *Jagadish R. Raiyani Et Al, (2012), International Financial Reporting Standards- Including IAS and Interpretation, Thorogood publisher.*
3. *Barry J. Epstein & Abbas A. Mirza (2006), Wiley IFRS 2006: Interpretation and Application of International Financial Reporting Standards, John Wiley & Sons; latest edition.*
4. *Steven M Bragg (2019), IFRS Guidebook, Lightning Source publication.*
5. *Becker Professional Education Ltd, DIPIFR - Diploma in International Financial Reporting: Study Text.*
6. *Kaplan Publishing house, Financial Reporting- A study text.*
7. *Melville (2015), International Financial Reporting Pearson, 5th Edition*

Note: Latest edition of Reference books may be used.

Master of Commerce (M.Com.) Second Semester		
Course Code: HCT 2.2		
INTERNATIONAL BUSINESS		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: After successful completion of this course, the students will be able to: <ul style="list-style-type: none"> ▪ Examine the influence of various environmental factors on global business operations. ▪ Describe institutional framework for export promotion. ▪ Understand the various strategies of Multinational Corporation at global level. ▪ Analyse cost and benefits of foreign collaboration. ▪ Interpret legal issues related to global business. 		
Unit	Description	Hours
1	Introduction to International Business: Meaning, Scope, Drivers importance of International Business: Global Environment- Socio-cultural, Economic, Political and Technological; International trade theories; Modes of entry; Stages of Internationalization; Recent trends in International Business – Global sourcing, Technology Transfer.	12
2	Foreign Trade Policy and Regional Economic Integration: Introduction to Foreign Trade Policy, institutional framework for export promotion- EPZ/FTZ/100%EoUs, Quality control for exports, export prospects for select products and services: Regional economic integration Free Trade Area, Customs Union, Common Market, Economic Union, Monetary Union and Political Union etc: Trading Blocks: ASEAN, European Union, SAARC, SAPTA, NAFTA etc.	14
3	Multinational Corporations: Meaning, Definition, nature and importance of MNCs; Arguments for and against MNCs; Global Competitiveness – Global supply chain management, Global manufacturing strategies, Global negotiations, Global HRM; Corporate social responsibilities and ethical practices in MNCs.	12
4	Foreign Collaboration and Alliances: FDI- Meaning, nature, Types, factors influencing on FDI, Reasons for FDI, Cost and Benefits of FDI, Present scenario of FDI in India, Make in India- an overview.	10
5	Global Trade Mechanism and Related Institutions: Issues in Global trade – Tariffs and Non-Tariffs barriers, Pricing and regulations. World Trade Organisation- Basic Principles and framework, TRIPS, TRIMS, GATS, Anti-dumping duties and Dispute Settlement Mechanism. Related Institutions- IMF, IBRD, World Bank etc.	12

Recommended Books:

1. Agarwal, O.P. (2009). *International financial management*. Himalaya Publishing House, Mumbai
2. Aswathappa, K. (2008). *International Business*. Tata McGraw-Hill Education.
3. Ball D., McCulloch, W. H., Frantz, P. L., Geringer, M., & Minor, M. S. (2005). *International Business: The Challenge of Global Competition*. McGraw-Hill Higher Education.
4. Batra G, S., and Dangwal, R, C. (2007). *International Business and New Trends*.

Master of Commerce (M.Com.) Second Semester		
Course Code: HCT 2.3		
CONTEMPORARY ISSUES IN ACCOUNTING		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Understand and apply the various methods of inflation in practical life. ▪ Understand and apply the various methods of Human Resource Accounting in organization. ▪ Prepare to investment and value added statement. ▪ Solve and apply accounting for intangibles and brands. ▪ Describe recent developments in financial accounting; 		
Unit	Description	Hours
1	Inflation Accounting; Introduction, need, objectives and approaches to Inflation Accounting, Partial and Complete Revaluation Methods: (a) Current Purchasing Power Method- Forward and Backward Approaches, Conversion Factor, Monetary and Non-monetary Items and Restatement of Items of Financial Statements and Preparation of Inflation-adjusted Financial Statements under CPP Method; (b) Current Cost Accounting Method - Current Cost Profit and Loss Account - Cost of Sales Adjustment, Depreciation Adjustment, Monetary Working Capital Adjustment and Gearing Adjustment and Current Cost Balance Sheet. (Problems and Theory)	14
2	Human Resource Accounting: Concept, features, classification of Human Resource Costs, Approaches of Human Resource Accounting: (a) Cost Approaches- Acquisition Cost Method and Replacement Cost Method; and (b) Value Approaches - Present Value of Future Earnings Method, Adjusted Discounted Future Wages Method, Hermanson's Non-purchased Goodwill Method, Economic Value Method, Competitive Bidding or Opportunity Cost Model, Morse's Net Benefits Method and Ogan's Discounted Certainty Equivalent Net Benefits Model; The Lev and Schwartz	14

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	Model, Eric Flamholtz Model, Likert Model-Comprehensive Model. (Problems and Theory)	
3	Investment Accounting and Value Added Statement -Investment Accounting - Introduction, classification of investment, cost investment, cum-interest and interest securities, bonus shares, right shares, disposal of investment, valuation of investments, and procedure of recording shares. Value added statements (Problems and theory).	10
4	Accounting for Intangibles and Brands: Intangible Accounting- Concept, importance, types and objectives of Intangible Accounting, Methods of Accounting and Amortization Practices; Brand Accounting: Accounting for brands, copyrights, patents and goodwill- Need and Importance of Brand Accounting, Methods of valuation of home-grown and acquired brands, Brand Accounting and Indian Practices. (Problems and Theory)	12
5	Recent Developments in Accounting -Creative Accounting- Concept and Importance, objections against creative accounting, Role of auditors in Creative Accounting. Environmental Accounting- concept and objectives of Environmental Accounting, Shadow Pricing techniques and preparation of Environmental Balance Sheet. Responsibility Accounting, Automated Accounting Processes, Cloud-Based Accounting, Big Data in Accounting, Block Chain and Data Analytics in Accounting, Forensic Accounting, and Robotic Accounting.-concepts, objectives, importance and practices.	10

Recommended Books:

1. Banerjee, B, *Financial Accounting*, PMILearning Ltd, New Delhi
2. Christopher N Nubs and Rober Parker, *Comparative International Accounting*, Pearson Education, New Delhi.
3. Dearden S.B., *Accounting for Management - Text Cases*
4. Evans, T.G., *Accounting Theory: Contemporary Accounting Issues*, Cengage Learning, New Delhi.
5. Flamholtz, E., *Human Resources Accounting*, Springer Publication, New York
6. Jawahrlal, *Accounting Theory*, HPH.
7. LSPwrwl, *Accounting Theory: An Introduction*, Tata Mc Graw-Hill Publishing Ltd.
8. Madegowada J, *Advanced Accounting*, HPH.
9. NP Agarwal and SC Jain, *Contemporary Issues in Accounting*, RBSA Publication, New Delhi
10. Narasimha, R., *Financial Accounting An Integrated Approach*, PHI, New Delhi
11. Underdown, M.G, *Accounting Theory and Practices*, Prentice Hall Publication

E-Resources

1. <https://onlinelibrary.wiley.com/journal/19113846>
2. https://en.wikipedia.org/wiki/Inflation_accounting
3. <https://www.whatishumanresource.com/Human-Resource--accounting>.
4. https://en.wikipedia.org/wiki/Human_resource_accounting
5. https://en.wikipedia.org/wiki/Intangible_asset_finance
8. https://en.wikipedia.org/wiki/Creative_accounting

Master of Commerce (M.Com.) Second Semester		
Course Code: HCT 2.4		
BUSINESS ANALYTICS		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
On successful completion of the course, the students will be able to:		
<ol style="list-style-type: none"> 1. Demonstrate the application of business analytics. 2. Analyse the process of machine learning and business intelligence. 3. Apply the HR analytics & marketing analytics in the functional areas. 4. Demonstrate the CRM & financial analytical tools for decision making. 5. Demonstrate the business modelling using excel. 		
Unit	Description	Hours
1	Introduction – Meaning - Overview of data analysis - Meaning of business analytics - Types of Business Analytics – Descriptive Analytics - Predictive Analytics and Prescriptive Analytics - Importance of Analytics - Tools and Techniques of Analytics, Functions of Analytics - Relevance of Analytics in Business - Data Scientist vs. Data Engineer vs. Business Analyst, Data scientist roles and responsibility - Ethics in data management. Relevant case studies and articles.	12
2	Machine Learning and Business Intelligence & Data Visualization: Introduction – Meaning - Definition, - Machine Learning workflow - Models – CRISP DM & SEMMA - Types – Supervised - Unsupervised and reinforcement learning, managerial applications of Machine Learning. Business Intelligence: Concept and architecture - Role and significance in Business. Fundamentals of visualization: Introduction to visualization tool (Tableau) - data ingestion - working with visualization tool - dash boarding. Relevant case studies and articles.	12

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3	<p>HR Analytics: Introduction - Meaning – Definition – Features – Objectives – Importance – Functions - Types of HR Analytics - Role of Analytics in HRD - Potential Application of Analytics in HR Department - Relevance of HR Analytics in Business., Marketing Analytics: Introduction - Meaning – Definition – Features – Objectives - Importance, Functions - Types of Marketing Analytics - Methods of Marketing Analytics - Use of Google Analytics in Marketing - Social Media and its relevance on Marketing Analytics - potential Application of Analytics in Marketing Department. Relevant case studies and articles.</p>	12
4	<p>CRM Analytics: Introduction – Meaning- Definition, Features – Objectives – Importance – Functions - Types of Customer Analytics - e-CRM - m-CRM - Role of Analytics in CRM -Potential Application of Analytics in CRM - Relevance of CRM Analytics in Business. Financial Analytics: Introduction - Meaning – Definition – Features – Objectives – Importance – Functions - Methodology of Data Analysis in Finance - Potential Application of Analytics in Finance Department - Relevance of Financial Analytics in business - Simple Practical Applications of Financial Analytics for Business Decisions - Use of Excel tool for Financial Model. Relevant case studies and articles.</p>	12
5	<p>Business Modelling using MS-Excel: Introduction – Functions – formulae - Filters - Conditional formatting - Pivot tables - Modelling using Multiple linear regressions. Introduction to Monte Carlo simulation. Relevant case studies and articles.</p>	12

Reference Books:

1. Kumar, Dinesh U, *Business Analytics – The science of Data-driven Decision Making*, Wiley India.
2. Prasad, and Acharya, *Fundamentals of Business Analytics*, Wiley India.
3. Levin, et al, *Statistics for Management*, Pearson India.
4. James, Evans, *Business Analytics*, Pearson India.
5. Banarjee and Banarjee, *Business Analytics – Text and Cases*, SAGE Publications.
6. Krishan, Balram et al, *Business Analytics*, Khanna Publishing.
7. Albright & Winston, *Business Analytics*, CENGAGE India.
8. Halady, P, *Business Analytics – An Application Focus*, Prentice Hall India
9. Tom White, *“Hadoop: The Definitive Guide”* Third Editon, O'Reilly Media.
10. Seema Acharya, Subhasini, *“Big Data Analytics”* Wiley.
11. Hastie, Trevor, et al. *“The elements of Statistical Learning”*, Vol. 2, No.1. New York: Springer.
12. Montgomery, Douglas C., and George C. Runger. *“Applied Statistics and Probability for Engineers”*
13. Michael Berthold, David J. Hand, *“Intelligent Data Analytics”*, Springer.
14. Jay Liebowitz, *“Big Data and Business Analytics”*, Auerbach Publications, CRC press.
15. Anand Rajaraman and Jef Rey David Ulman, *“Mining of Massive Datasets”*, Cambridge University Press.
16. Bill Franks, *“Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics”*, John Willey & Sons, 2012.
17. *Marketing Analytics* by Wayne L Winston- *“Data-driven techniques with Microsoft Excel*.
18. Aroind Sathi, *“Big Data Analytics: Disruptive Technologies for Changing the Game”*, MC Press.
19. Ramesh Sharda, Dursun Delen and Efraim Turban (2015). *Business Intelligence and*

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<p><i>Analytics: Systems for Decision Support. 10th edition. Pearson</i></p> <p>20. <i>Business Analytics and Decision Making</i> https://www.cgma.org/Resources/DownloadableDocuments/business-analytics-briefing.pdf</p> <p>21. U Dinesh Kumar. (2017). <i>Business Analytics: The Science of Data: Driven Decision Making</i>, Wiley Publications.</p> <p>22. Wayne Winston (2017). <i>Microsoft Excel 2016 Data Analysis and Business Modelling, 5th Edition.</i></p>	
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Note: Latest edition of reference books may be used.

<p>Master of Commerce (M.Com.) Second Semester</p> <p>Course Code: SCT 2.5 (A)</p> <p>CORPORATE TAX PLANNING AND MANAGEMENT</p> <p>Continuous Internal Assessment Marks: 25 Semester-End Examination Marks: 75</p>		
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
<p>Course Outcomes</p> <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Understand the concepts of Company and International Tax Laws. ▪ Know the procedure of computation of tax liability of companies. ▪ Apply the Tax Planning provisions to New Business. ▪ Apply the Tax Planning provisions to financial management decisions. ▪ Analyse and apply tax planning provisions against specific managerial decisions. 		
Unit	Description	Hours
1	Introduction: Definition of Company - Indian Company - Domestic Company - Foreign Company - Widely-held Company - Closely held Company - Residential Status of a Company and Incidence of Tax. International Taxation: Meaning, International Tax Conflicts and Double Taxation - Double Tax Treaties - Domestic Tax Systems - Anti-avoidance Measures.	12
2	Computation of Taxable Income, and Tax Liability of Companies: Introduction - 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.	14
3	Tax Planning for New Business: Introduction Tax Planning with Reference to Location Nature and Form of Organization of New Business - Illustrative Problems.	10
4	Tax Planning and Financial Management Decisions,: Introduction - Tax Planning Relating to Capital Structure Decisions - Dividend Policy - Inter-corporate Dividends and Bonus Shares - Illustrative Problems.	12

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5	Tax Planning and Management Decisions: Introduction - Tax Planning in Respect of Own or Lease - Make or Buy Decisions - Repair Replace - Renewal or Renovation - Shut-down or Continue Decisions and Purchase by Instalment and Hire. Illustrative	12
Recommended Books		
<ol style="list-style-type: none"> <i>Girish Ahuja and Ravi Gupta, Direct Taxes Law and Practice, Bharat Law House Pvt. Ltd, New Delhi.</i> <i>Lakhotia, Corporate Tax Planning and Management, Vision Publishers.</i> <i>Lal B B, Direct Taxes, Kalyani Publications.</i> <i>Manoharan T N. and Hari G R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai,</i> <i>Mehrothra HC and S. P Goyal, Direct Taxes. Sahitya Bhawan, Agra.</i> <i>Vinod K Singhania and Kapil Singhania, Direct Taxes Law and Practice, Tax mann publications Ltd, New Delhi.</i> 		

Master of Commerce (M.Com.) Second Semester		
Course Code: SCT 2.5 (B)		
Non-Banking Financial Companies (NBFCs)		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Analyse the Non-Banking Financial Companies. ▪ Differentiate the categories of Non-Banking Financial Companies. ▪ Appraise the investment companies' role in investment and savings. ▪ Evaluate the different forms of assets financing companies. ▪ Assess the functioning of credit companies 		
Unit	Description	Hours
1	Introduction to Non-Banking Financial Companies: Introduction – meaning, definitions and origin of NBFCs in India. NBFCs v/s Banking Institutions, Objectives and Significance of NBFCs in an economy. Legal framework of NBFCs in India- Relevant case studies and articles.	12
2	NBFCs and its Categorization: Introduction- NBFCs- Its unique business, classification of NBFCs on the basis of deposits, categorization on the basis of principal business activities, players of NBFCs in India. Technological trends in NBFCs in India. Relevant case studies and articles.	12
3	Investment Companies- An overview: Introduction- Meaning, features and significance of Investment companies with special reference to Merchant banking. Functions of merchant banks. Merchant banker- roles and responsibilities. Recent technologies in merchant banking in India and its	12

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	mechanism. Relevant case studies and articles.	
4	Asset Financing Companies: Introduction, meaning, definitions, objectives, nature and significance of asset financing companies. Ways of asset financing practices in India. Types of Asset Financing companies- Hire Purchase, Equipment lease, Operating lease, Finance lease and Asset Refinancing-mechanism- practical problems, Relevant case studies and articles.	12
5	Credit Companies: Introduction: meaning, definitions, purpose and nature of credit companies. Financial risk and its levels. Credit analysis of companies and its mechanism. Functions of credit analyst, Quantitative data for credit analysis. Credit appraisal techniques- Financial Statement lending, Asset based lending, Credit scoring and relationship lending- Practical problems. Miscellaneous: App. Based Credit System, Credit Assistance Apps. CIBIL, CIBIL v/s Experian v/s Equifax v/s High Mark, Five Credit Analytics (5 Cs), Credit Analytics. Relevant case studies and articles.	12
<p>Recommended Books</p> <ol style="list-style-type: none"> 1. Ravi Puliani and Mahesh Puliani, (2016), <i>Manual of Non-Banking Financial Companies (NBFCs)</i>, Bharat Law House Pvt. Ltd, 15th edition. 2. Jafor Ali Akhan, (2010), <i>Non-Banking Financial Companies (NBFCs) in India: Functioning and Reforms</i>. 3. Taxmann's <i>Non-Banking Financial Companies (NBFCs) by Indian Institute of Banking, Finance (IIBF)</i>. 4. <i>Reports of RBI on NBCFs</i>. <p>Note: Latest edition of Reference books may be used.</p>		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Paper Code	Title of the Paper	Credits	No of Hours/ week Theory/ Practical	Duration of SEE	Marks		
					Internal Assessment	Semester End Exam.	Total Marks
II Semester							
OET-2.6 (A)	New Age Leadership	2	2	1	10	40	50
OET-2.6 (B)	Financial Literacy and Banking						
	Total	2	2	1	10	40	50

Open elective offered to the students of other department in II Semester
(Opt any one open elective paper in II semester)

Master of Commerce (M.Com.) Second Semester		
Course Code: OET 2.6 (A)		
NEW AGE LEADERSHIP		
Continuous Internal Assessment Marks: 10		Semester-End Examination Marks: 40
Course Credits	Teaching Workload	Total No. of Teaching Hours
2	2 Hours per Week	30
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Problem Solving etc.		
Course Outcomes		
<p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Analyse the skill of leaders of 21st century. ▪ Know the components of power, influence and leadership. ▪ Apply the leadership theories and styles. ▪ Evaluate the role of team building and leadership. ▪ Learn and apply the ethics in leadership. 		
Unit	Description	Hours
1	Leadership in New Age: Introduction, the Importance of Leadership in the 21 st century business world, Developing inclusive leadership skills of empowerment, accountability, courage and Humility, Prospective trends and styles of leadership.	6
2	Leadership and Management: Introduction, concept, meaning, definition, components of leadership, leader, followers and situation, leadership myths, Leadership Theories and styles. Power, Influence and leadership: Sources of power, Power acquisition for leadership, approaches to understanding power: Emerson's power dependence theory, Salancik and Pfeffer Strategic Contingency model, Mintzberg's Genesis of power theory.	12

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3	<p>Team Building and Leadership: Introduction, contribution of leadership to team effectiveness, Groups- Nature, stages of group development, group norms, group cohesion. Group Dynamics: factors affecting group dynamics, Approaches. Teams- Types, Ginnett's Team Effectiveness Leadership Model.</p> <p>Ethics and Leadership: Introduction, Organizational culture and ethics, Ethical leadership, influence of ethical theories on organizational leadership requirements, Culture of Professionalism, mutual Trust, Respect and Support leadership and Values, Moral reasoning, Key work values, Stages of Leadership culture development, Moral justification.</p>	12
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Recommended Books:

1. *Hughes, Ginnett, Curphy (2010) – Leadership, Enhancing the Lessons of Experience, Tata Mc Graw Hill, 5th Edition.*
2. *Peter G Northouse (2010), “ Leadership”, Sage Publication.*
3. *Lussir (2009), “Effective Leadership”, Cengage.*
4. *Halder U (2010), Leadership and Team Building, Oxford University Press, 2nd Edition.*
5. *Yukl G (2007), Leadership in Organizations, Pearson Education Ltd, 6th Edition.*

<p align="center">Master of Commerce (M.Com.) Second Semester Course Code: OET 2.6 (B) FINANCIAL LITERACY AND BANKING Continuous Internal Assessment Marks: 10 Semester-End Examination Marks: 40</p>		
Course Credits	Teaching Workload	Total No. of Teaching Hours
2	2 Hours per Week	30
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Problem Solving etc.		
<p>Course Outcomes: After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Describe the importance of financial literacy. ▪ Prepare financial plan and budget and manage personal finances. ▪ Open, avail, and manage/ operate services offered by banks. ▪ Open, avail, and manage/operate services offered by post offices. ▪ Plan for life insurance and property insurance and select instrument for investment in shares. 		
Unit	Description	Hours
1	<p>Introduction - Meaning - Importance - Scope of financial literacy - Prerequisites of Financial Literacy. Financial institutions: Banks - Insurance companies - Post Offices. Need of availing of financial services from stock market, banks, insurance companies and postal services.</p>	8
2	<p>Post Office, Banking Services, Insurance Services and Financial Instruments: Banking services: Introduction, Types of banks; Banking products and services; Types of bank deposit accounts, Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans and digital banking.</p> <p>Post office Financial Services: Introduction - Post office Savings Schemes: India Post Payments Bank (IPPB). Money Transfer-Money Order, E-Money order. Instant Money Order, International Money Transfer Service, Indian Postal Order (IPO).</p>	14

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

	Insurance Services: Life Insurance Policies and its plans, Health Insurance and its Plans, Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Rural Postal Life Insurance (PLI/RPLI).	
3	Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.	8
<p>Reference Books:</p> <p>1. Avadhani, V. A. (2019). <i>Investment Management</i>. Mumbai: Himalaya Publishing House Pvt. Ltd.</p> <p>2. Chandra, P. (2012). <i>Investment Game: How to Win</i>. New Delhi: Tata McGraw Hill Education.</p> <p>3. Kotkari, R. (2010). <i>Financial Services in India-Concept and Application</i>. New Delhi: Sage Publications India Pvt. Ltd.</p>		

M.Com. Programme Structure (CBCS)

Paper Code	Title of the Paper	Credits	No of Hours/ week Theory/ Practical	Duration of SEE	Marks		
					Internal Assessment	Semester End Exam	Total Marks
III Semester							
HCT 3.1	Advanced Cost Management	5	5	3	25	75	100
HCT 3.2	Business Research Methods	5	5	3	25	75	100
HCT 3.3	Business Ethics and Corporate Governance	5	5	3	25	75	100
HCT 3.4	Global Financial Management	5	5	3	25	75	100
SCT 3.5 (A)	GST & Allied Taxes	5	5	3	25	75	100
SCT 3.5 (B)	Security Analysis and Portfolio Management						
OET 3.6 (A)	Personal Tax Planning	2	2		10	40	50
OET 3.6 (B)	New Venture Planning						
	Personality Development	2					
	Total	29	27		135	415	550

<p>Master of Commerce (M.Com.) Third Semester</p> <p>Course Code: HCT 3.1</p> <p>ADVANCED COST MANAGEMENT</p> <p>Continuous Internal Assessment Marks: 25 Semester-End Examination Marks: 75</p>		
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
<p>Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes</p> <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Identify and allocate the cost on the basis of Activities. ▪ Analyse the impact of Learning Curve on Production. ▪ Assign the cost in different phases of Product Life Cycle. ▪ Differentiate between Traditional Purchasing & Manufacturing and JIT Purchasing & Manufacturing. ▪ Estimate the cost of a product along with profit. 		
Unit	Description	Hours
1	<p>Activity Based Costing System: Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.</p>	14

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2	Learning Curve Model: Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Learning Curve and Experience Curve.	12
3	Life Cycle Costing: Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.	14
4	Just-in-Time Approach: Concept, Philosophy of JIT, Sources of Waste, Objectives of JIT, Features and Methodology of Implementation of JIT, Planning for Adoption and Limitations of JIT Costing.	10
5	Target Costing: Meaning, Foundation of target costing- Target costing key principles. Target costing Vs Traditional Cost Management process: Market driven costing. Product Level Target Costing. Component level target costing- establishing price and profit margins from allowable to Achievable target cost; Incorporating customer input in target costing; Target Costing in the Extended Enterprise. Target Costing organization and participants.	10

Recommended Books

1. J. Madegowda, *Cost Management*, Himalaya Publishing House, Mumbai.
2. Ravi. M. Kishore, *Cost Management*, Taxman, Allied Services (p) Ltd.
3. Sharma & Shashi. K Gupta; *Cost & Management Accounting* Kalyani Publishers.
4. Jawaharlal, Srivastava Seema. *Cost Accounting*, Tata McGraw-Hill, Delhi.
5. S.K.R. Paul, *Management Accounting*, New Central Book Agency Private Ltd., Calcutta.
6. Horngren T. Charles, Datar
M. Srikant and Rajan V. Madhav. *Cost Accounting: A Managerial Emphasis*, 15th Edition, Prentice Hall publishers, Delhi.
7. Arora MN – *A Textbook of Cost & Management Accounting*, Vikas Publishing, New Delhi.
8. Roger Cowe, *Hand Book of Management Accounting*, A Grower Handbook.
9. S. Mukherjee & A.P. Roychowdhury, *Advanced Cost and Management Accountancy*, New Central Book Agency, Calcutta.
10. Brown & Haward, Mac Donald, Evans, *Principles of Management Accountancy*, London.
11. John K. Shank, *Cases in Cost Management: A Strategic Emphasis*, South-Western Publishing, Thomson Learning.
12. Kaplan and Atkinson, *Advanced Management Accounting*, PHIPublications, New Delhi.
13. Edward Blocher, *Cost Management, A strategic Emphasis*, TMH, New Delhi.
14. Hilton, *Cost Management*, TMH, New Delhi.
15. J. Madegowda, *Marginal Costing for Managerial Decisions*, Prateeksha Publishers of India Pvt., Ltd.
16. John K Sand Govindarajan V, *Strategic Cost Management*, Free Press Publication.
17. Anthony R. N, *Management Accounting Principles*, Grawin Publishing.
18. Anthony, Robert N, and Govindarajan, Vijay, *Management Control System*, TMH
19. Bierman H & Drabin A. R, *An Introduction Managerial Accounting*, McMillan Co., New York
20. Drury and Colin, *Management Accounting and Control*, Thomson Learning.
21. Hansen and Mowen, *Cost Management*, Thomson Learning.
22. Jain and Narang, *Advanced Cost Accounting*, Kalyani.

23. John K. Shank, *Cases in Cost Mgt: A Strategic Emphasis*, South-Western Publishing, Thomson Learning.
24. Keith Ward, *Strategic Management Accounting*, Butterworth Heirmann Publications.
25. K. Sridhar Bhat: *Business Process Reengineering*, Himalaya Publication House Mumbai.

E-resources:

- ✓ https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper15.pdf
- ✓ <https://icmai.in/upload/Students/Syllabus2016/Archive/Final/Paper-15.pdf>
- ✓ <https://book.akij.net/eBooks/2018/March/5aac97792398e/Cost%20Management%20A%20Strategic%20Emphasis,%205th%20Edition-2-997.pdf>

Master of Commerce (M.Com.) Third Semester		
Course Code: HCT 3.2		
BUSINESS RESEARCH METHODS		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Comprehend the need and importance of research ▪ Frame the research design ▪ Demonstrate the data collection and selection of sampling ▪ Display the data analysis and testing of hypothesis and ▪ Showcase the good research report 		
Unit	Description	Hours

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

1	Business Research Methods: Meaning, nature and practical importance of research in commerce. Scope of research, types of research. The research process. The Research proposal. Ethics in research, Literature Survey, problems encountered by researcher in India.	10
2	Research Design: Meaning & Need for Research Design, Feature of Good Research Design, Types of Research Design: Exploratory/ Formulative, Descriptive/ Diagnostic & Hypothesis Testing/ Experimental Research design. Validity & Reliability in Research, Tests of Sound Measurement: Validity, Reliability, Practicality. Scaling: Meaning, Classification bases. Scaling Techniques: Rating Scales, Ranking Scales.	12
3	Data Collection and Sampling: Types & Sources of Data: Primary & Secondary Methods of Data Collection: Observation, Interview, Questionnaire, Schedule, Survey Method & Case study Method. Guidelines for Constructing Questionnaire/ Schedule. Sampling Terminology, Steps in Sampling Design, Criterion of selecting sampling procedure, Sampling Methods: Probability Sampling and. Non-probability Sampling.	12
4	Data Analysis and Testing of Hypotheses: Meaning of data editing, coding and Process of data analysis and interpretation. Hypothesis: Meaning, Sources, Importance & Types of Hypothesis Criterion of Good Hypothesis, Procedure for Hypotheses Testing. Flow Diagram for Hypotheses Testing, Level of Significance and Types of Errors. Statistical Test: Student-t test, Z- test, F- ratio, Chi-square test. ANOVA: one way and two way ANOVA and ANCOVA.	16
5	Report Writing: Introduction, Meaning, Precautions of Report Writing, Writing a good report, Critical elements of a report. Steps, Layout of the Research Report. Types of Research Reports, citations, referencing styles, ethical considerations in report writing.	10

Recommended Books

1. Kothari C. R. *Research Methodology- Methods & Techniques*, New Age International Publishers.
2. Gupta, S.L & Gupta, H. *Business Research Methods*, TMHE Pvt. Ltd.
3. Gupta and Kapoor. *Fundamentals of Applied Statistics*, Sultan Chand & Sons.
4. Krishnaswamy, K.N, Sivakumar, A and Mathirajan. *Research Methodology*, Pearson.
5. Pannerselvam, R. *Research Methodology*, PHIPvt. Ltd., New Delhi.
6. Ghauri, Pervez & Gronhaug, Kjell. *Research Methods in Business Studies*, Pearson.
7. Shrivastav *Business Research Methodology* – TMH
8. C.R. Kothari *Research Methodology (Methods & Techniques)* – Wiley Eastern Ltd
9. J.K. Sachdeva *Business Research Methodology* – Himalaya Publishing House
10. Cooper *Business Research Method* – TMH
11. William G. Zikmund *Business Research Methods-7ed.* – Cengage Learning
12. Dr. A.N. Chaudhari *Research Methodology in Commerce & Management*

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Atharva Publications

13. *A.B.Rao Research Methodology-Excel Books*

14. *Krishnaswamy, Sivakumar, Mathirajan-Management Research Methodology-
Pearson Education*

15. *Wilkinson & Bhandarkar Methodology And Techniques Of Social Research-
Himalaya Publishing House.*

16. *Bhojanna Business Research Methods-Murthy, -Excel Books*

Master of Commerce (M.Com.) Third Semester

Course Code: HCT 3.3

BUSINESS ETHICS AND CORPORATE GOVERNANCE

Continuous Internal Assessment Marks: 25

Semester-End Examination Marks: 75

Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Course Outcomes		
After successful completion of this course, the students will be able to: <ul style="list-style-type: none"> ▪ Articulate issues in business ethics, the ethical business environment and their potential effect on personal, managerial and corporate decisions. ▪ Evaluate various organizational influences affecting on ethical decisions. ▪ Analyse various ethical codes in corporate governance. 		
Unit	Description	Hours
1	Introduction to Ethics: Meaning, Definitions, importance of ethics, theories of ethics, ethical values, codes of conduct, dimensions of ethics, Human Values- Lessons from the lives and teachings of great leaders and reformers, role of family, society and educational institutions in inculcating values.	10
2	Organisational Ethics: Introduction, ethical corporate behaviour, organisational climate and structure and ethics, development of ethical corporate behaviour, ethical leadership, Analysing ethical problems- Legal and Moral points of view, Economic and Legal point of view, Addressing ethical dilemmas, Ethical issues in functional areas	10
3	Corporate Social Responsibility and Corporate Sustainability: Concept and Meaning, Scope, Social Responsibility issues for various stakeholder group, CSR and Indian Corporations, Companies Act 2013, CSRAudit. Sustainability-Meaning and Scope, CSR and Corporate Sustainability, Why is sustainability an imperative, Triple Bottom Line (TBL). CSR Reporting Framework.	12
4	Conceptual Framework of Corporate Governance: Introduction, Definitions of Corporate Governance, Need for Corporate Governance, Legislative Structure- Board Structure, Composition of Board, Board Committees and Meetings, Corporate Governance and other Stakeholders- Owners, Employees, Customers, Creditors, Suppliers, Community and Government.	12
5	Legislative Framework of Corporate Governance – An International Perspective: Introduction, Corporate Governance Framework, Contemporary Developments in Global Corporate Governance, Corporate Governance Codes, Global Corporate Governance Reports- OECD Committee Recommendations, Cadbury Report, SEBI Committee Recommendations, Birla Committee Report, International Corporate Governance Network.	16
Recommended Books		
<ol style="list-style-type: none"> 1. Buckholz, Rogene A, <i>Fundamental Concepts and Problems in Business Ethics</i>, PHI. 2. Fernando A.C, <i>Corporate Governance – Principles, Policies, and Practices</i>, Pearson Education. 3. Andrew Crane and Dirk Matten, <i>Business Ethics</i>, Oxford University Press. 4. Hartman Laura P, <i>Perspectives in Business Ethics</i>, TMH. 5. Desjardins, Joseph R, <i>Contemporary Issues in Business Ethics</i>, Wadsworth Publishing Co. 6. SK Charkraborty, <i>Ethics in Management: Vedantic Perspective</i>, Oxford University Press. 7. Theophane A. Mathias, <i>Corporate Ethics</i>, (Ed) Allied Publishers. 8. Beauchamp Tom L, <i>Ethical Theory and Business</i>, Prentice Hall. 9. R.A.G. Monks and N. Minow, <i>Corporate Governance</i>, Blackwell Publishing. 10. C.V. Baxi, <i>Corporate Governance</i>, Excel Books. 11. Singh S, <i>Corporate Governance-Global Concepts and Practices</i>, Excel Books. 12. Sanjiv Agarwal, <i>Corporate Governance-Concept and Dimensions</i>, Snow White Publications. 13. Fernando A.C, <i>Corporate Governance</i>, Pearson Education. 14. L.T. Hosmer, <i>The Ethics of Management</i>, Universal Books. 15. C.S.V Murthy, <i>Business Ethics</i>, HPH. 		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

16. Report on Corporate Governance, Confederation of India Industry.
17. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange

Master of Commerce (M.Com.) Third Semester		
Course Code: HCT 3.4		
GLOBAL FINANCIAL MANAGEMENT		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Course Outcomes		
<p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Define the basic concepts and terms under global financial management. ▪ Explain translation, transaction and economic exposure to exchange rate changes. ▪ Forecast exchange rates based on the parity conditions that should apply between spot rates, forward rates. ▪ Convert currencies using spot, future, cross rates ▪ Identify arbitrage opportunities. ▪ Analyse the sources of international short term and long term finance. ▪ Evaluate alternative international projects by applying suitable capital budgeting techniques to take optimal investment decision 		
Unit	Description	Hours
1	Global Financial Management: Concept, objectives, nature and scope of GFM. Functions of global financial management, Distinguish between domestic financial management and International financial management.	10
2	Foreign Exchange Risk Management: Meaning of foreign exchange risk or exposure, types of foreign exchange exposure. Techniques of foreign exchange risk management: Management of transaction exposure-contractual hedges and natural hedges. Management of translation exposure: Current Rate, Current/Non-current Method, Monetary/Non-Monetary Method and Temporal methods. Management of operating exposure. (Theory with problems).	14
3	Environment of Foreign Exchange Market: Foreign exchange rate mechanism: Exchange rate quotations-Bid Ask rate, Forward discount and Premium, Cross rate. Foreign exchange transactions: sale and purchase transactions-spot and forward transactions. Arbitrage operation-Covered interest arbitrage, Uncovered interest arbitrage and Triangular arbitrage. Exchange rate determination theories: Interest rate parity theory and Purchasing power parity theory. Equilibrium in foreign exchange market. (Theory with problem)	14
4	International Financing decisions: International financial market instruments: International equities-ADR, GDR and IDR. International bond market: Foreign Bonds, Eurobonds, Global Bonds, Straight bonds and Floating rate Notes. Financial swaps: Interest rate swap, Currency swap and Equity swap.	12
5	International Investment Decisions: Multinational capital budgeting: Issues in multinational capital budgeting, Approach for Capital budgeting: Adjusted Present value approach-Net Present Value, Profitability index and Internal rate of return. Multinational working capital management: concept, basics of managing cash and near-cash assets and management of cash and near-cash assets. (Theory with problems)	10
Recommended Books		
<ol style="list-style-type: none"> 1. Sharan V, <i>International Financial Management</i>, PHI Learning Private Ltd, New Delhi. 2. Siddaiah, <i>International Financial Management</i>, Pearson 3. Madhu Vij, <i>International Financial Management</i>, West Publishing company. 4. Satyanarayana PVV, <i>Global Financial Management</i>, Discovery Publishing House Pvt Ltd 5. P M Meera Mohiadeen, <i>Nahidha International / Global Financial Management</i>, Nahidha Publisher 6. Thomas R. Robinson, Elaine Henry, Wendy L. Pirie, Michael A. Broihahn Wiley, 		

International Financial Statement Analysis, SGS Trading Inc Seller rating.

E-Resources:

1. <https://www.youtube.com/watch?v=CFs9txOytkU&t=1281s>
2. <https://www.youtube.com/watch?v=QCXb3Ypx3oY&t=994s>
3. <https://www.youtube.com/watch?v=7XDDC0OkoSE>
4. <https://www.youtube.com/watch?v=OWHOkkD-gdU&t=7s>
5. <https://www.youtube.com/watch?v=AaLBwwoAaQY&t=261s>
6. https://www.youtube.com/watch?v=wYCumfS8o_s
7. <https://www.youtube.com/watch?v=Dpzp-mGzDIs&t=14s>

Master of Commerce (M.Com.) Third Semester

Course Code: SCT 3.5 (A)

GST AND ALLIED TAXES

Continuous Internal Assessment Marks: 25

Semester-End Examination Marks: 75

Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60

Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Course Outcomes		
After successful completion of this course, the students will be able to: <ul style="list-style-type: none"> ▪ Appraise the basic concepts of GST under CGST Act. ▪ Compute the assessable value of transactions related to goods and services for levy and determination of duty. ▪ Determine Time, Place and Value of Supply under GST ▪ Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit. ▪ Determine person's liability to obtain registration under GST law. 		
Unit	Description	Hours
1	Introduction : Fundamentals of GST -Constitution [101st Amendment] Act, 2016, Meaning of GST, Features of GST as introduced in India, Advantages of GST, One Nation - One Tax, Model of GST in India, Goods and Services Tax Network [GSTN], GST Council, Important Definitions under CGST Act. Relevant case studies and articles.	08
2	Levy and Collection of GST: Introduction, Concept of Supply - Scope of Supply, Composite and Mixed Supplies, Levy and Collection, Composition Levy Scheme, Exemptions, Person Liable to pay GST, Supply of Goods or Services or both to or by Special Economic Zone, Computation of Tax Liability and Payment of Tax. Relevant case studies and articles.	14
3	Time, Place and Value of Supply under GST: Time of Supply, Place of Supply, Value of Supply, Change in Rate of Tax in respect of Supply of Goods or Services- Illustrative Problems. Relevant case studies and articles.	10
4	Input Tax Credit (ITC) System under GST: Introduction, Eligibility for taking Input Tax Credit (ITC), Blocked Credits, Method of Reversal of Credits, Input Tax Credit in Special Circumstances, and Input Tax Credit in respect of goods sent for Job-work, Distribution of Credit by Input Service Distributor (ISD) -Illustrative Problems. Relevant case studies and articles.	12
5	Registration under GST: Introduction, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Concept of Distinct Person under GST, Deemed Registration, Cancellation of Registration, Revocation of Registration, Tax Invoice, Credit and Debit Notes and Other Documents under GST. Relevant case studies and articles.	16
Recommended Books		
<ol style="list-style-type: none"> 1. <i>H.L. Bhatia, Public Finance, Vikas Publishing House.</i> 2. <i>Balachandran. V, Indirect Taxation, Sulthan Chand and Sons.</i> 3. <i>V.S. Datey, Indirect Tax- Law and Practice, Taxmann's Publication.</i> 4. <i>V.S. Datey, GST- Ready Reckoner, Taxmann's Publication.</i> 5. <i>Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Services Tax, Karnataka Law Journal Publications, Bangalore.</i> 6. <i>Pullani and Maniyar, Goods and Services Tax, Karnataka Law Journal, Bangalore.</i> 7. <i>The Central Goods and Services Tax Act, 2017.</i> 8. <i>Central Goods and Services Tax (CGST) Rules, 2017.</i> 9. <i>ICAI Study Material.</i> 		
Note: Latest edition of Reference books may be used.		

Master of Commerce (M.Com.) Third Semester

Course Code: SCT 3.5 (B)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Continuous Internal Assessment Marks: 25

Semester-End Examination Marks: 75

Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Define the concept of investment; ▪ Differentiate between the investor and the speculator; ▪ Describe the process of investment; ▪ Analyse these securities and portfolio; ▪ Construct portfolio by using different models and ▪ Evaluate the performance of portfolio. 		
Unit	Description	Hours
1	Investments: Meaning, Financial Investment and Economic Investment, Avenues of Financial Investment, Characteristics of Investment, Types of Investors – Individual Investors and Institutional Investors, Speculators, Sources of Financial Information, Investment Process, Concept of Return and Risk, Return – Expected Return and Holding Period Return, Elements of Risk – Systematic Risk – Interest Rate Risk, Market Risk and Purchasing Power Risk, Unsystematic Risk – Business Risk and Financing Risk, Measurement of Return and Risk – Total Risk and Systematic Risk (Numerical Problems).	12
2	Analysis of Securities: Concept, Approaches to Security Analysis – Fundamental Analysis – Economic Analysis, Industry Analysis, Industry Life Cycle, Company Analysis – Important Ratios for analysis of financial statements, and Technical Analysis – Concept, Charts – Line Chart, Bar Chart, Point and Figure Chart, Candlestick Charts, Basics of Dow Theory, Support and Resistance, Head and Shoulders, Moving Average Analysis, Moving Average Convergence and Divergence, Relative Strength Index, Market Breadth Analysis; Difference between Fundamental Analysis and Technical Analysis; Efficient Market Theory: Random Walk Theory, the Efficient Market Hypothesis, Forms of Market Efficiency, EMH Vs Fundamental and Technical Analysis.	14
3	Portfolio Construction, Analysis and Selection: Concept, Need for Creation of Portfolio, Measurement of Return and Risk of Portfolio, Importance of Correlation Coefficient of return of securities in reduction of risk, Portfolio of more than two securities, Harry Markowitz's Modern Portfolio Theory and Sharpe's Single Index Model. (All the Models shall be supported by numerical problems).	12
4	Asset Pricing Theories and Portfolio Revision: Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory (APT); Concept of revision of portfolio, Reasons for revision of portfolio, Strategies for revision of portfolio, Formula Plans for Revision of Portfolio. (Numerical problems)	11
5	Performance Evaluation of Portfolio: Need of Performance Measurement and Evaluation, Measurement of Performance of Portfolio – Absolute Measure and Risk-adjusted Return Measure, Models for Performance Evaluation of Portfolio – Sharpe's Ratio, Treynor's Ratio, Jensen Measure and Fama's Net Selectivity Measure. (Numerical problems)	11
Recommended Books		
<ol style="list-style-type: none"> 1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas. <i>Investment</i>. Tata McGraw-Hill Publishing Company Limited, New Delhi. 2. Cheney J and EMuses. <i>Fundamentals of Investments</i>. Paul, New York. 3. Clark, James Francis. <i>Investment Analysis and Management</i>. McGraw Hill. 4. Clifford Pistoless. <i>Using Technical Analysis – The Basics</i>. Vision Books, New Delhi 5. Dalton John M. <i>How the Stock Markets Work</i>. PHI, New Delhi. 6. Donald E Fischer and Ronald J Jordan. <i>Security Analysis and Portfolio Management</i>. Prentice-Hall 		

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of India Private Limited, New Delhi.

7. Fabozzi Frank J. *Investment Management*. Prentice Hall, International Edition.
8. Kevin S. *Portfolio Management*. PHI, New Delhi.
9. Punithavathy Pandian. *Security Analysis and Portfolio Management*. Vikas Publishing House Private Limited, New Delhi.
10. Prasanna Chandra. *Investment Analysis and Portfolio Management*. Tata McGraw-Hill Publishing Company Limited, New Delhi.
11. Robert A Strong. *Portfolio Management Handbook*. Jaico Publishing House, Mumbai.
12. Samir K Barua, Raghunathan V and Jayanth R Varma. *Portfolio Management*. Tata McGraw Hill Publishing Company Limited, New Delhi
13. Sharpe F William, Alexander J Gordon and Bailey V Jeffery. *Investments*. Prentice-Hall of India Private Limited, New Delhi.
14. Steve Lummy. *Investment Appraisal and Financial Decisions*. Chapman & Hall, London.

Business Dailies, Magazines and Journals

1. *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*
2. *Business Magazines and Journals for contemporary issues in financial sector.*

E-Resources

1. <https://www.sebi.gov.in>
2. <https://www.nseindia.com>
3. <https://www.bseindia.com>
4. <https://www.moneycontrol.com>
5. <https://finance.yahoo.com>
6. <https://www.amfiindia.com>
7. <https://www.icai.org>
 1. <https://www.icsi.edu>

Master of Commerce (M.Com.) Third Semester

Course Code: OET 3.6 (A)

PERSONAL TAX PLANNING

Continuous Internal Assessment Marks: 10

Semester-End Examination Marks: 40

Course Credits

Teaching Workload

Total No. of Teaching Hours

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

2	2 Hours per Week	30
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Understand the basic provisions of Income Tax and Tax Planning. ▪ Know the relation between residential status and tax liability. ▪ Design the pay package with tax planning provisions. ▪ Determine the amount of TDS to be made on several kinds of incomes. ▪ Learn and apply the tax management aspects. 		
Unit	Description	Hours
1	Introduction - Basic Concepts, Tax Planning, Tax Avoidance, Tax Evasion, Scope of Tax Planning, Need for Tax Planning, Limitations of Tax Planning. Tax Planning and Residential Status: Introduction, Determination of Residential status of an Individual and Tax Planning thereon.	9
2	Tax Planning in Relation to Salary Income: Introduction - Computation of income under the head salary: Basic Pay, DA, Bonus, Commission. Allowances, Perquisites, Retirement benefits like gratuity, leave encashment, Pension. Case studies based on designing pay package.	9
3	Deduction of Tax at Source: Introduction, 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. Tax Management: Introduction. Difference between Tax Planning and Tax Management, Advance Payment of Tax Assessment Procedure, Penalties and Prosecutions, Appeals and revisions. Filing of Returns.	12
Recommended Books		
<ol style="list-style-type: none"> 1. <i>J. Girish Ahuja and Ravi Gupta, Direct Taxes - Law and Practice, Bharat Law House Pvt. Ltd., New Delhi.</i> 2. <i>Lakhotia, Corporate Tax Planning and Management, Vision Publishers.</i> 3. <i>Lal B.B., Direct Taxes, Kalyani Publications.</i> 4. <i>Lal B.B., N. Vashisht, Direct Taxes, Pearson Education.</i> 5. <i>Manoharan T.N., and Hari G.R. Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai.</i> 6. <i>Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.</i> 7. <i>Vinod K. Singhania and Kapil Singhania, Direct Taxes Law and Practice, Tasmann Publications (P) Ltd., New Delhi.</i> 		

Master of Commerce (M.Com.) Third Semester		
Course Code: OET 3.6 (B)		
NEW VENTURE PLANNING		
Continuous Internal Assessment Marks: 10		Semester-End Examination Marks: 40
Course Credits	Teaching Workload	Total No. of Teaching Hours

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

2	2 Hours per Week	30
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Review the entrepreneurs' role and their contribution to economic development. ▪ Analyse the startups opportunities in India. ▪ Appraise the financial requirements of startups. ▪ Demonstrate the preparation of business plan. ▪ Analyse the challenges involved in launching and managing the new venture. 		
Unit	Description	Hours
1	Introduction -Concept of entrepreneurship, entrepreneurs' role, task and personality, entrepreneurial intention, entrepreneurial orientation. Understanding the entrepreneurial perspective in individuals, developing creativity and understanding innovation. Type and Importance of entrepreneurship.	8
2	Evaluating Entrepreneurial Options and Startups Opportunities: Introduction, Understanding the idea and an opportunity. The opportunity creating shaping, recognizing and seizing. Screening venture opportunities, gathering information and analyzing. Evaluating venture opportunities and develop startups strategy. Feasibility analysis and risk taking ability. Understanding Startups Finances, Capital & Other Requirements: An overview of startups, finance and sources of finance. Understanding the business model and financial projections-how to forecast expenses and revenue. Gathering the resources, developing entrepreneurial marketing and operational plan. Role of government institutions.	12
3	Developing Team and Presenting Business Plant: Introduction The importance of team, forming and building team. Examining sample business plans and writing business plan. Understanding the investor's perspective and presenting the business plan. Valuation of business plan and the elevator pitch. Launching and Managing the New Venture: Introduction, Legal issue and other formalities, Legal form of new venture. Entrepreneurial challenges as an individual and as an entrepreneur. Skills of managing business risk enhancing success.	10
Recommended Books		
<ol style="list-style-type: none"> 1. Holt H. David (2005), <i>Entrepreneurship New Venture Creation</i>, Prentice-Hall. 2. Histrich D. Robert and Peters P. Michal Shepherd A Dean (2007). 3. <i>Entrepreneurship</i>, McGraw Hill 3. Kuratko E. Donald and Hornsby S. Jeffery (2009), <i>New Ventures Management, Entrepreneur Road Map</i>, Pearson Education. , 4. Kuratko E. Donald and Hornsby S. Jeffery (2009): <i>New Ventures Management Entrepreneur Road Map</i>, and Pearson Education. 5. Stutely, R. (2002): <i>The Definitive Business Plan</i>. Fl. Prentice Hall 6. CRourke & James(2009): <i>Writing and presenting business plan</i>. Cengage Learning 6. Stevenson, Hill, Grousebeck, H.L. Roberts, MJ, and Bhide. A. (2000), <i>New Business Ventures and the Entrepreneur</i>, 7. McGraw, Hill Singapore. 8. Timmons A. Jelly and Jr. Stephen Spinell (2009) <i>New Ventures Creation</i>; 8. <i>Entrepreneurship for the 21st Century</i>, McGraw Hill. 		

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Paper Code	Title of the Paper	Credits	No of Hours/ week Theory/ Practical	Duration of SEE	Marks		
					Internal Assessment	Semester End Exam	Total Marks
IV Semester							
HCT 4.1	Advanced Management Accounting	5	5	3	25	75	100
HCT 4.2	Operations Research for Corporate Decisions	5	5	3	25	75	100
HCT 4.3	Entrepreneurial Ecosystem	5	5	3	25	75	100
SCT 4.5 (A)	Customer Duty: Law and Practice	5	5	3	25	75	100
SCT 4.5 (B)	Financial Derivatives						
CDR 4.6	Project Report and Viva-voce	5	5	-	25 (Viva-voce)	75 (Report)	100
Total		25	24		125	375	500

Master of Commerce (M.Com.) Fourth Semester

Course Code: HCT 4.1

ADVANCED MANAGEMENT ACCOUNTING

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> • Evaluate the need of advanced management accounting. • Demonstrate the role of backflush accounting in effective inventory management cost. • Establish the thinking process to implement the Throughput accounting and Pareto Analysis in modern businesses. • Enhance the capabilities to prepare project reports on various key areas of the business. • Evaluate importance of responsibility accounting in a business and financial modelling techniques. 		
Unit	Description	Hours
1	Introduction to Advanced Management Accounting: Introduction – Meaning – Definitions - Characteristics of Advanced Management Accounting – Significance – Objectives - Steps to implement Advanced Management Accounting - Role of Advanced management accounting in businesses - Techniques of Advanced Management Accounting. Relevant case studies and articles.	10
2	Backflush Accounting: Introduction – Concept – Meaning – Definitions - Features of Backflush Accounting – Role – Functions - Importance of Backflush Accounting - Merits and demerits and Application of Backflush accounting in Just-In- Time technique- Practical problems. Relevant Case studies and articles.	10
3	Throughput Accounting and Pareto Analysis: Introduction- Meaning - Definitions and basic concepts of Throughput accounting – Importance – Characteristics - Mechanism of Throughput accounting -Traditional Product Costing and Throughput accounting - Bottle neck and overhead attributes - Throughput accounting ratio and its application in business key areas - Practical Problems. Pareto Analysis- Concept, benefits, limitations of Pareto Analysis- Practical problems. Relevant case studies and articles.	15
4	Budget and Budgetary Control: Introduction – Meaning - Definitions of budget - budgeting and budgetary control - Forecast Vs Budget - Requirements of a sound budget system - Benefits and limitation of budgeting - Budgeting process - Types of budget - Traditional budget - Master budget - Rolling and Flexible budget. Analysis of cost variances and Behavioural aspects of budgeting- Practical problems. Relevant case studies and articles.	15
5	Responsibility Accounting & Financial Modelling Techniques: Introduction – Meaning - Definitions of responsibility accounting – Significance - Steps in implementation of responsibility accounting - Types of responsibility centres - Cost centre - Revenue centre - Profit centre and Investment Centre - Link to business, Practical Problems. Financial Modelling techniques - DuPont Analysis - Cost Modelling and Three Statement analysis - Transfer Pricing. Relevant case studies and articles.	10
Recommended Books		
1. Ravi M. Kishore, (2012), <i>Advanced Management Accounting</i> , Taxmann's Publications, 14th		

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edition.

2. *M Y Khan, (2012), Management Accounting, Text, Problems and Cases, Tata McGraw Hill Education Private Limited, 5th edition.*
3. *Ravi M. Kishore (2008), Cost Accounting and Financial Management, Taxmann Allied Services Pvt. Ltd, 4th edition.*
4. *M Y Khan and P K Jain (2015), Financial Management, Text, Problems and Cases, McGraw Hill Education (India) Pvt. Ltd, 7th edition.*
5. *P C Tulsian & Bharat Tulsian, (2015), Advanced Management Accounting: For CA Finals A Self Study.*
6. *Ravi M. Kishore, Advanced Management Accounting, Taxmann's Publications, 3rd edition.*
7. *Santosh Singhal, Accounting and Financial Analysis.*
8. https://students.icai.org/?page_id=5433.

Note: Latest edition of Reference books may be used.

Master of Commerce (M.Com.) Second Semester		
Course Code: HCT 4.2		
OPERATIONS RESEARCH FOR CORPORATE DECISIONS		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Problem Solving etc.		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Course Outcomes		
<p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Identify and apply appropriate OR techniques in dealing with business problems; ▪ Formulate and solve Linear Programming Problems; ▪ Build and solve Transportation and Assignment real life problems; ▪ Resolve Machine Replacement oriented problems; ▪ Learn to design PERT network and identify CPM for optimizing project time and cost in decision making. 		
Unit	Description	Hours
1	<p>Operations Research and Linear Programming: Introduction, Development, Nature and Definitions, Characteristics, Phases of OR Study, Modelling in OR, Techniques of OR, OR in world and Indian Scenario. Linear Programming: assumption of LP, Formulation of LPP problem and Graphical solutions for LPP.</p>	12
2	<p>Simplex Solutions for LP: Introduction, Definitions and notations, Computational Procedure of Simplex Method, Big-M Method, Two-Phase Method, Problem of degeneracy, Method to resolve degeneracy.</p>	12
3	<p>Transportation and Assignment Models: Introduction, Mathematical Formulation and Tabular representation, Methods of obtaining initial basic feasible solutions, Optimum Solution, Unbalanced Transportation Problem. Assignment Models- Introduction, Mathematical Formulation of Assignment model, Methods of solutions to Assignment model- Hungarian Approach, Unbalanced Assignment models.</p>	12
4	<p>Replacement Models: Machines Replacement Models, Replacement of Items Deteriorating with Time, without time; Individual Replacement, Group Replacement.</p>	10
5	<p>Network Models (PERT and CPM): Introduction, Application of PERT/CPM Techniques, Basic Steps in PERT/CPM Techniques, Network Diagram representation- Rules for constructing the network diagram, types of Activities, Nodes/Events, Errors in PERT network. Determination of Critical Path- PERT, Estimating activity times, Project duration and critical path, Optimization of Project-Time and Cost.</p>	14

Recommended Books:

1. Anitha, H.S. *Operations Research. Excel Books. New Delhi.*
2. Kantiswaroop and Manmohan Gupta. *Operations Research. S Chand & Sons.*
3. Sharma, J.K. *Mathematical Models in Operations Research. Tata McGraw Hill Publishing Company Ltd.*
4. Harvey M. Wagner. *Principles of Operations Research with Applications to Management Decisions. Prentice Hall of India Ltd.*

5. Sharma SD. *Operations Research*. Kedar Nath Ram Nath & Company.
6. Taha HA. *Operations Research*. Prentice Hall of India.
7. Sharma JK. *Quantitative Techniques for Managerial Decisions*. McMillan India Ltd.
8. Kapoor VK. *Operation Research Technique for Management*.
9. Gupta RK. *Linear Programming*.
10. Gupta MP and Sharma JK. *Linear Programming for Management*. National Publishing House.
11. Shrinath LS. *Principles and Applications: PERT and CPM*. Affiliated East West Press Pvt Ltd.

E-Resources

1. <https://youtu.be/llqhvtxr9U4>
2. <https://youtu.be/WAeATBIhrL4>
3. <https://youtu.be/JqrNeIByABA>
4. <https://youtu.be/ItOuvM2KmD4>
5. <https://youtu.be/KVGEXbmvsfk>
6. <https://youtu.be/M8POtpPtQZc>
7. <https://youtu.be/zN4AE1YjE2I>
8. <https://youtu.be/u3s-e9aKcog>
9. <https://youtu.be/pnJUzNFn3CA>
10. <https://youtu.be/kUAWB-s7u0Q>
11. <https://youtu.be/uPfbNyAla6c>
12. <https://youtu.be/vv8Sk4zZ6Hw>
13. https://onlinecourses.nptel.ac.in/noc22_mg30/preview

Master of Commerce (M.Com.) Fourth Semester		
Course Code: HCT 4.3		
ENTREPRENEURIAL ECOSYSTEM		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Course Outcomes		
<p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Analyze the role of entrepreneurship towards economic development. ▪ Demonstrate the need of entrepreneurial competency and importance of EDPs. ▪ Examine the challenges of women and social entrepreneurship. ▪ Evaluate the steps involved in the formulation of business ideas. ▪ Communicate effectively the impact of institutional efforts towards entrepreneurship development and Government Schemes for Startups. 		
Unit	Description	Hours
1	Introduction - Concept of Enterprise - Entrepreneurship Development – Evolution - Theories of Entrepreneurship - Concept of Intrapreneurship – Employee entrepreneurship - Role of Entrepreneurship in Economic Development - Factors affecting and challenges of Entrepreneurs. Relevant case studies and articles.	08
2	Entrepreneurial Competency and Development: Introduction – Concept - Developing Entrepreneurial competencies - Entrepreneurial culture- Entrepreneurial Mobility – Factors - Types of Mobility - Concept of Entrepreneurial Motivation - Theories of Motivation. Entrepreneurial Development Programmes (EDPs) – Need – objectives – Phases -Target groups - Evaluation of EDPs. Relevant case studies and articles.	12
3	Women and Social Entrepreneurship: Introduction – Concept - Features and Challenges of women Entrepreneurship - Developing Women Entrepreneurship - Concept of Social Entrepreneurship - Sustainability issues in Social Entrepreneurship. Rural and Family Business Entrepreneurship - Entrepreneurial failures - Entrepreneurial resurgence - Myths and Reasons of Entrepreneurial failures - Essentials to Avoid Unsuccessful Entrepreneurship. Relevant case studies and articles.	10
4	Business Ideas, Plan for Startups, and Projects Identification, Formulation and Classification,: Introduction - Forms of Business Ownership - Environmental Analysis - Identifying Problems and Opportunities - Business Plan - Idea Formulation – Validation -Target Market - Assessment of Potential Markets - Business Model Canvas. Project Management: Concept – Features - Classification issues - Projects identification and Formulation - Project Design - Network Analysis- Project Evaluation –Appraisal - Report Preparation -Feasibility Report, etc. Relevant case studies and articles.	15
5	Institutional Efforts to Entrepreneurship Development and Government Schemes for Startups: Introduction - Role of Government in Promoting Entrepreneurship - MSME Policies in India - Agencies for Policy Formulation and Implementation: DIC, SISI, EDII, SIDBI, RUDSETI, MFI, SHGs, NIESBUD and CEDOK. Financial Support System: Source – MUDRA - Financial Institutions etc. Government Schemes: Venture Capital Schemes - Startup India - Single Point Registration Scheme - Small Business Innovation Research Initiative - Pradhan Mantri Mudra Yojana - New Generation Innovation and Entrepreneurship Development Center - Self Employment Lending Scheme - Coir Vikas Yojana - PM Kaushal Vikas Yojana - Government of Karnataka Patent Incentives - Marketing	15

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Assistance -Tax Incentives etc. Success Stories of Indian Startups. Relevant case studies and articles.
<p>Recommended Books</p> <ol style="list-style-type: none"> 1. <i>A. K. Rai Entrepreneurship Development, Vikas Publishing House.</i> 2. <i>David H, Holt, Entrepreneurship: - New Venture Creation, Pearson Publication.</i> 3. <i>Couger C, Creativity and Innovation, IPP.</i> 4. <i>S. S. Khanka, Entrepreneurship Development, Sultan Chand and Co Ltd, New Delhi.</i> 5. <i>Michael Schaper, Entrepreneurship and Small Business, Wiley India Pvt. Ltd, New Delhi.</i> 6. <i>R.V. Badi and N.V.Badi, Entrepreneurship, Vrinda Publication, 2nd Edition.</i> <p>Note: Latest edition of Reference books may be used.</p>

<p>Master of Commerce (M.Com.) Fourth Semester</p> <p>Course Code: SCT 4.4 (A)</p> <p>CUSTOMS DUTY: LAW AND PRACTICE</p>		
<p>Continuous Internal Assessment Marks: 25</p>		<p>Semester-End Examination Marks: 75</p>
<p>Course Credits</p>	<p>Teaching Workload</p>	<p>Total No. of Teaching Hours</p>
<p>5</p>	<p>5 Hours per Week</p>	<p>60</p>
<p>Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.</p>		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Course Outcomes		
<p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Describe the system of taxation in India. ▪ Calculate and determine the duty liability under Customs Act. ▪ Compute the assessable value of Import and Export Transaction. ▪ Able to know the Import and Export Procedure under Customs Law. ▪ Evaluate the various rules and regulations applicable to baggage and other articles 		
Unit	Description	Hours
1	<p>Introduction - Indian Tax System- Direct Tax and Indirect Taxes, merits and demerits of direct and indirect taxes. Foreign Trade Policy (FTP) 2015-2020 - Basic Concepts of Foreign Trade Policy (FTP) – Certain Definitions, objectives, General Provisions Regarding Imports and Exports. Relevant case studies and articles.</p>	10
2	<p>Customs Law: Introduction - 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 Duties: Basic customs duty, IGST, Protective duties, Safeguard duty, Countervailing Duty on subsidized articles, Anti-dumping duty, Exemption from Customs Duty-Computation of Customs Duty- Illustrative Problems. Relevant case studies and articles.</p>	15
3	<p>Valuation under Customs: Introduction - Valuation of Imported Goods: - Inclusions and Exclusions to customs value, Transaction Value- for same goods, identical goods, similar goods; Methods of Valuation-Deductive Value, Computed Value, Residual Method, Valuation for Exports; Computation of Assessable Value-Illustrative Problems. Relevant Case Studies and articles.</p>	15
4	<p>Import & Export Procedures: Introduction - Import Procedure under customs (including warehousing), Goods Cleared for Home Consumption. Imports by 100% Export Oriented Units (EOU), Import/Procurement by SEZs Project Import, Export Procedure under Customs, Deemed Export, Duty Drawback, Negative List of Duty Drawback. Relevant Case Studies and articles.</p>	10
5	<p>Baggage & Postal Articles: Introduction: Baggage & Postal Articles, Rate of customs duty on baggage, Exemption/restriction on baggage, Import of Samples, Baggage Rules, 2016-Illustrative Problems. Relevant Case Studies and articles.</p>	10
Recommended Books		
<ol style="list-style-type: none"> 1. <i>H.L. Bhatia, Public Finance, Vikas Publishing House.</i> 2. <i>Balachandran. V, Indirect Taxation, Sulthan Chand and Sons.</i> 3. <i>V.S. Datey, Indirect Tax- Law and Practice, Taxmann's Publication.</i> 4. <i>V.S. Datey, GST- Ready Reckoner, Taxmann's Publication.</i> 5. <i>Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Services Tax, Karnataka Law Journal Publications, Bangalore.</i> 6. <i>Pullani and Maniyar, Goods and Services Tax, Karnataka Law Journal, Bangalore.</i> 7. <i>The Central Goods and Services Tax Act, 2017.</i> 8. <i>Central Goods and Services Tax (CGST) Rules, 2017.</i> 		

9. *ICAI Study Material.*
10. *Indian Baggage Rules, 2016.*

Note: Latest edition of Reference books may be used.

Master of Commerce (M.Com.) Fourth Semester		
Course Code: SCT 4.4 (B)		
FINANCIAL DERIVATIVES		
Continuous Internal Assessment Marks: 25		Semester-End Examination Marks: 75
Course Credits	Teaching Workload	Total No. of Teaching Hours
5	5 Hours per Week	60
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

Course Outcomes		
<p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Define derivatives and state the role of participants in derivatives market. ▪ Trace out evolution of derivatives. ▪ List out premier derivative exchanges operating across the world. ▪ Describe the features of different derivative instruments. ▪ Describe trading mechanism. ▪ Apply models for valuation of futures and options. ▪ Devise trading strategies. 		
Unit	Description	Hours
1	Introduction: Meaning of Derivatives, reasons for emergence of derivatives, features of derivatives, types of derivative instruments - an overview, participants in derivatives market – hedgers, speculators, arbitrageurs and spreaders, functions of derivatives market, critiques against derivatives.	10
2	Trading and Regulations: Trading mechanism, role of clearing corporation/house, types of orders, risks in derivatives trading, World derivatives market – premier global derivative exchanges, evolution of derivatives market in India, Futures and Options Exchanges in India, regulations on derivatives in India, and recent trends in derivatives market in India.	14
3	Forwards and Futures Contract: Forwards – meaning, characteristics, benefits and shortcomings; Futures – meaning, features, advantages and demerits, distinction between forwards and futures, types of futures, specifications of futures on Indian markets, margin, types of margin, operation of margin account.	12
4	Pricing of Forwards and Futures: Valuation concepts – Annual Compounding, multiple compounding, continuous compounding, conversion of annual/multiple compounding rate to continuous compounding rate or vice-versa, discounting; Valuation of forwards and futures – Carry Pricing Model, stock index futures, valuation of stock index futures, hedging using futures contract and stock index futures contract, adjusting the beta of portfolio using stock index futures.	14
5	Options Contracts: Meaning, types of option contract, characteristics of option contracts, option premium, components of option premium, determinants of option premium, put-call parity, characteristics of option values, option payoff, option pricing, models of valuation of option-Binomial Option Pricing Model, Black and Scholes Model, option trading strategies with graphical presentation – covered call and put, bulls spreads, bears spreads, butterfly spreads, straddle, strangle.	10
Recommended Books		
<ol style="list-style-type: none"> 1. John C Hull. <i>Fundamentals of Futures and Options market</i>. Pearson Education, New Delhi 2. N.D. Vohra and B.R. Bagri. <i>Futures and Options</i>. Tata McGraw Hill, New Delhi. 3. Rustagi R.P. <i>Derivatives and Risk Management</i>. Taxmann Publications, New Delhi. 4. Robert W Kolb. <i>Understanding Futures Markets</i>. PHI, New Delhi 5. Franklin R Edwards. <i>Futures and Options</i>. Tata McGraw Hill, New Delhi 6. Hunt and Kennedy. <i>Financial Derivatives</i>. John Wiley & Sons, UK 7. VK Bhalla. <i>Financial Derivatives and Risk Management</i>. S Chand, New Delhi 8. Chance. <i>Introduction to Derivatives and Risk management</i>. Thomson Learning 		

9. DCPatwari. *Options and Futures in an Indian Perspective*. Jaico Publishers
10. I.M.Pandey. *Advanced Financial Management*. Vikas Publishing House, New Delhi.
11. William F. Sharpe, Gordon J. Alexander and Jeffery V. Bailey. *Investments*. Prentice Hall, New Delhi.
12. R. Mahajan. *Futures and Options*. Vision Books Pvt Ltd, New Delhi.
13. Prafulla Kumar Swain. *Fundamentals of Derivatives*. HPH
14. *Business Dailies*.

E-Resources:

1. *Business News Channels*
2. <https://www.sebi.gov.in>
3. <https://www.investopedia.com/terms/d/derivative.asp>
4. <https://resource.cdn.icai.org/67846bos54415-cp8.pdf>
5. https://www.sebi.gov.in/sebi_data/commondocs/jul-2021/Chapter%205%20-%20Exchange%20Traded%20Derivatives_p.pdf
6. https://www.sebi.gov.in/legal/master-circulars/may-2022/master-circular-for-commodity-derivatives-market_58937.html
7. https://www.sebi.gov.in/sebi_data/faqfiles/jan-2017/1485846339758.pdf
8. <https://sbi.co.in/documents/2182813/4777162/Risk+Management%3B+A+Case+Study+on+Derivative.pdf>
1. <https://www.imf.org/external/np/sta/fd/index.htm#:~:text=Financial%20derivatives%20are%20financial%20instruments,markets%20in%20their%20own%20right.>

Question Paper Pattern for M.Com. CBCS Degree Examination

M.Com. I Semester (CBCS) Degree Examination, April-2024

COMMERCE

HC 1.1: FINANCIAL REPORTING –IND AS

Time: 3 Hours

Max. Marks: 75

SECTION-A

1. Answer any **TEN** sub questions. Each **sub-question** carries **2 Marks**. (10x2=20)

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.
- k.

SECTION-B

Answer **ANY FIVE** questions. Each **question** carries **5 Marks**. (5x5=25)

(In case of numerical problem papers examiner must ask 3 numerical problems)

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

SECTION-C

Answer any **THREE** questions. Each **question** carries **10 Marks**. (3x10=30)

(In case of numerical problem papers examiner must ask 2 numerical problems)

- 8.
- 9.
- 10.
- 11.
- 12.

M.Com. II Semester (CBCS) Degree Examination, April-2024

COMMERCE

(Open Elective)

OEPT 2.1(A): NEW AGE LEADERSHIP

Time: 1 Hour

Max. Marks: 40

SECTION-A

1. Answer any **FIVE** sub questions. Each **sub-question** carries **2 Marks**. (5x2=10)

- a. .
- b.
- c.
- d.
- e.
- f.
- g.

SECTION-B

Answer any **TWO** questions. Each **question** carries **5 Marks**. (2x5=10)

- 2.
- 3.
- 4.

SECTION-C

Answer any **TWO** questions. Each **question** carries **10 Marks**. (2x10=20)

- 5.
- 6.
- 7.
