

**ADIKAVI SRI MAHARSHI VALMIKI
UNIVERSITY, RAICHUR**



SYLLABUS
For
MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM

(M.COM – CBCS)

(w.e.f. 2025-26 onwards)

Department of Studies in Commerce
Krishna Tunga Campus, Mantralay Road (N.H. 167),
Yergera -584133, Raichur, Karnatak

S. VENKATESH
Professor

Semester – I

Course - HCT1.1: Organizational Behaviour and Theory

Weekly Teaching Hours: 5
Credits: 5

Examination Duration: 3 hours
Maximum Marks: 100

Objective: To enhance student engagement with human interactions, interpersonal dynamics, and group-related perspectives within an organization. To get better results in attaining business goals along with the Modern Developments.

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

Course Inputs

Unit – 1: Organization Theory: Introduction to Organization, Organization Theory - Classical, Neo-Classical and Contemporary, Authority, Power, Status, Formal and Informal Structure.

Unit – 2: Individual Behaviour: Foundations of Individual Behaviour, Personality: Meaning and Definitions, Determinants of Personality, Personality Traits, MBIT Indicators, MARS Model; Perception: Meaning and Definitions, Perceptual Process, Factors influencing Perception, Perceptual Biases/Errors; Learning: Meaning, Theories of Learning.

Unit – 3: Group Behaviour: Nature and Concept of Group Formation, Stages of Group Formation, Types of Groups: Formal and Informal, Leadership: Styles of Leadership; Motivation: Concept and Early Theories of Motivation; Decision-Making: Importance, Types and Decision-Making steps.

Unit – 4: Organizational Culture, Development and Stress Management: Concept and Determinants of Organizational Culture; Organizational Development: Concept and Intervention Techniques; Stress Management: Factors of Stress, Consequences of Stress on Individual and Organization, Stress Management techniques.

Unit – 5: Organizational Change and Development: Concept and Determinants of Organizational Culture; Organization Development – Concept and Intervention Techniques, Individual and Organizational Factors to Stress, Consequences of Stress of Individual and Organization, and Management of Stress

Books Recommended for Reference (Recent Editions)

1. Stephen P. Robbins, Organization Behaviour, Pearson Education.
2. John M Ivancevich, Robert Konopaske and Michael T Matteson, Organizational Behavior and Management.
3. Keith Davis, Human Behaviour at Work, PHI
4. SubbaRao, Management and Organizational Behaviour, HPH
5. Luthans Fred, Organization Behaviour, McGraw Hill International
6. Ashwathappa K, Organization Behaviour: Text, Cases and Games, HPH
7. David A Buchanan, Organizational Behaviour Pearson.
8. Dr. S. S Khanka, Organizational Behaviour, S. Chand
9. Stephen P. Robbins, Organizational Behaviour, Pearson, 15th Edition
10. Don Hell Siegalet *al*, Organization Behaviour, South Western Thomson Learning.

Semester – I

Course - HCT1.2: Advanced Marketing Management

Weekly Teaching Hours: 5
Credits:5

Examination Duration: 3 hours
Maximum Marks: 100

Objective: To facilitate understanding of the conceptual framework of Marketing and its connection with various strategies of Marketing in achieving Organizational Goals.

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

Course Inputs

- Unit – 1: Introduction:** Meaning and Definition, Nature and Importance, Principles of Marketing; Core and Modern Marketing Concepts; Marketing Mix; Marketing Management Process: A strategic perspective and Market Planning and Control, Purpose of Strategic Planning.
Marketing Environment: Meaning and Significance of Scanning Marketing Environment; Types of Marketing Environment, Market Research: Meaning, Scope, process and Importance.
- Unit – 2: Buyer Behavior and Market Segmentation:** Meaning and Need for Studying Buyer Behavior; Process and Factors affecting Consumer Buying Decisions, Models of Consumer Buying Behaviour. Market Segmentation; Bases for segmenting a consumer Market; Levels of Market Segmentation; Factors Influencing Selection of Market Segments; Criteria for Effective Market Segmentation; Targeting and Positioning; Target Market Selection and Strategies; Positioning: Concept, Bases and Process.
- Unit – 3: Product and Pricing Decisions:** **Product-** Concept and Types; Major Product decisions; New Product Development; Packaging Vs. Labelling; Product Support Services; Branding Decisions; Product Life Cycle: Concept and Appropriate Strategies Adopted at Different Stages. Pricing Decisions: Meaning, Objectives and Factors Affecting Price of a Product, Pricing Policies and Strategies; Methods of Pricing and Ethical Issues in Product and Pricing Decisions.
- Unit – 4: Promotion and Distribution Decisions:** Role of Promotion in Marketing; Promotion Methods: Advertising, Personal Selling, Publicity, Sales Promotion Tools and Techniques; Promotion Mix; Ethical Issues in Promotion Decisions.
Channels of Distribution: Concept and Importance, Different Types of Distribution; Middlemen's and their Function's; Channel Management, Selection, Motivation and Performance Appraisal of Distribution Middlemen.
- Unit – 5: Trends in Marketing:** Service Marketing, Social Media Marketing, Green Marketing, online (Digital) Marketing, Multimedia Marketing, Influencer Marketing, Voice Search and Conversational Marketing, Neuro Marketing, Meta verse Marketing, Gamified Marketing, Omni channel Marketing, Ambush Marketing, Guerrilla Marketing.



REVISED SYLLABUS

Books Recommended for Reference (Recent Editions):

1. V. S. Ramaswamy and S Namakumari, Marketing Management, Macmillan Publishers.
2. S K Baral and S C Bihari, Advanced Approach to Marketing Management, A.I.T.B.S Publishers.
3. David Jobber, John Fahy, Foundations of Marketing, TMH.
4. William D Perreault, E Jerome McCarthy, Basic Marketing - A Global Managerial Approach, McGraw-Hill Publishers
5. Philip Kotler, Kevin Lane and Keller, Marketing Management, Pearson Education Publication.

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Semester –I

Course – HCT 1.3: Economics for Business Decisions

Weekly Teaching Hours: 5

Examination Duration: 3 hours

Credits: 5

Maximum Marks: 100

Objective: Enabling the students to make use of the fundamental concepts of managerial economics and to equip them with the art of managerial decision making at the firm level by introducing them the concepts of demand, Pricing, Cost, production and markets.

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

Course Inputs

- Unit – 1: **Introduction:** Definition, Nature and Scope of Managerial Economics, Relationship with other Disciplines, Principles of Managerial economics, Basic Concepts of Managerial Economics; Demand Analysis and Forecasting: Concept of Demand, Determinants and Types of Elasticities of Demand, Demand Function, Demand and Supply Interaction, Techniques of Demand Forecasting.
- Unit – 2: **Production Function:** Factors of Production, Production Functions; Short-Run and Long-Run Production Function, Graphical and Mathematical Approaches in finding Firm Equilibrium; ISOQUANT, ISOCOST, Least Cost Combination of Inputs, Law of Returns, Economies of Scale and Scope, Cob-Douglas and CES Production Function, Law of variable proportions.
- Unit – 3: **Cost and Revenue Analysis:** Concepts of Cost, Determinants of Cost, Cost-Output Relationship in Short Run and Long-Run; Economies of Scale V/s Diseconomies of Scale; Cost Control and Cost Reduction; Revenue Concepts; Functional Relationship Between Marginal Revenue, Total Revenue, Marginal Cost and Total Cost. Role of time in Cost analysis.
- Unit – 4: **Pricing Methods and Strategies:** Introduction to Pricing, Factors Influencing Pricing, Pricing Practices, Process of Price Determination, Pricing in Public Interest, Government Intervention and Pricing; Price Discrimination-Degrees of Price Discrimination, International Price Discrimination and Dumping. Sustainability business model-Circles of Sustainability.
- Unit – 5: **National Income and Business Cycle:** The Idea of National Income, GDP, NDP, GNP,NNP, Measurement and Difficulties in Measuring National Income; Business Cycle, Phase, Characteristics and ill effects, Curative Measures; Inflation: Types of Inflation, Causes of Inflation and Recent Trends.

Books Recommended for Reference (Recent Editions)

1. Yogesh Maheshwari, Managerial Economics, Sultan Chand Publication.
2. Gupta G S, Managerial Economics, Tata McGraw-Hill Publishing Company Ltd
3. John Sloman and Mark Sutcliffe, Economics for Business, Pearson Publications

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4. William J. Baumol and Alan S. Blinder, Microeconomics Principles and Policy, Thomson Publication
5. Dwivedi D.N, Managerial Economics, Vikas Publishing House
6. T.N. Hajela, Public Finance, Ane Books Pvt Ltd
7. Richard A. Musgrave and Peggy B. Musgrave, Public Finance in Theory and Practice, McGraw Hill Book Co
8. Richard J. Aronson, Public Finance, McGraw Hill Book Co
9. H. L. Bhatia, International Economics, Vikas Publication
10. Joel Dean, Managerial Economics, PHI



Semester – I

Course - HCT1.4: Accounting Theory And Practices

Weekly Teaching Hours: 5
Credits: 5

Examination Duration: 3 hours
Maximum Marks: 100

Objective: To enable the students to acquaint with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices and also to enable them to understand the important contemporary issues in Accounting, and the Tools for analysis and interpretation of Financial Statements.

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

Course Inputs

- Unit – 1: **Generally Accepted Accounting Principles (GAAPs):** Introduction, Definition of Accounting – Financial, Cost and Management; Accounting as the Language of Business, Accounting as the Information System, and Users and Uses of Accounting Information. **GAAPs:** Introduction; Need for Accounting Principles; Meaning of Accounting Principles; Structure of GAAPs – (a) Accounting Assumptions - Business Entity Concept, Going Concern Concept and Money Measurement Concept; (b) Accounting Concepts - Accounting Period Concept, Objectivity, and Dual- Aspect Concept; (c) Accounting Principles-Cost Principle, Matching Principle-Recognition of Revenue, Realization Principle and Systems of Accounting; (d) Accounting Conventions – Conservatism, Consistency, Materiality and Disclosure; and (e) Accounting Rules and Policies.
- Unit – 2: **Accounting Theory:** Introduction; Importance of Accounting Theories; Accounting Theory – Meaning and Definitions; Classification of Accounting Theories - Structural (Syntactical) Theories, Interpretational (Semantical) Theories, and Behavioural (Pragmatic) Theories; Approaches to Formulation of Accounting Theory - Descriptive Approach, Normative Approach, and Ethical Approach; Few Basic Equity Theories - Proprietary Theory, Entity Theory, and Fund Theory.
- Unit – 3: **Accounting for Price Level Changes:** Introduction; Effects of Inflation; Approaches to Inflation Accounting - Entry and Exit Value Approaches – 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.
- Unit – 4: **Human Resource Accounting:** Introduction; Human Resource Accounting – Definitions and Features; Premises of Human Resource Accounting; 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 Unpurchased Goodwill Method, Economic Value Method, Competitive Bidding or Opportunity Cost Model, Morse's Net Benefits Method, and Ogan's Discounted Certainty Equivalent Net

Unit-5

Benefits Model; Comprehensive Model – Quantification and Recognition of Qualities of HR into HRA Model; Advantages; and Indian Scenario.

Analysis and Interpretation of Financial Statements: An Overview of Tools of Analysis and Interpretation – (a) Comparative Financial Statements, (b) Common-size Financial Statements, (c) Trend Analysis, (d) Ratio Analysis, and (e) Funds Flow Statement (Note: The students have studied this Unit at the B.Com level and therefore, the Course Teacher is expected to provide only an overview of this Unit and to focus on solving advanced problems involving analysis and interpretation of Financial Statements).

Books Recommended for Reference (Recent Editions)

1. J. Madegowda, Accounting Theory and Analysis, Himalaya Publishing House
2. J. Madegowda, Advanced Management Accounting, Himalaya Publishing House
3. Robert N Antony and James S Reece, Accounting – Text and Cases
4. Sidney Davidson and Roman L. Weil, Handbook of Modern Accounting
5. Porwal, Accounting Theory, PHI
6. Jawaharlal, Accounting Theory, HPH
7. S.K. Bhattacharya and John Dearden, Accounting For Management – Text and Cases



Semester – I

Course - SCT1.1: Advanced Financial Management

Weekly Teaching Hours: 5
Credits: 5

Examination Duration: 3 hours
Maximum Marks: 100

Objective: To provide an in depth understanding of advanced financial management concepts and their practical applications in the Indian context.

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

Course Inputs

- Unit – 1: **Introduction:** Meaning and Objectives of Financial Management, Profit Vs Wealth Maximization, Interrelation among Financial Decisions, Interface of Financial Management with other Disciplines, and Measuring Shareholders' Value Creation; Time Value of Money - Concept, Importance, Factors contributing to the Time Value of Money, Techniques of Time Value of Money, and Loan Amortisation Schedule.
- Unit – 2: **Financing Decisions:** Capital Structure - Introduction, Determinants, Patterns, Point of Indifference and Theories of Capital Structure; Leverages – Meaning, Uses, and Types; Cost of Capital – Concept, Definition, Computation of Specific Cost of Capital and WACC.
- Unit – 3: **Long-Term Investment Decisions:** Capital Budgeting – Importance, Process, Non-discounted and Discounted Techniques of Capital Budgeting; Analysis of Risk in Capital Budgeting – Concept, and Risk Evaluation Approaches.
- Unit – 4: **Dividend Decisions:** Introduction, Types of Dividend Policy, Factors influencing Dividend Policy, Stock Split, Bonus Share and SEBI guidelines for issuing Bonus Shares, Legal Provisions relating to Dividend in India, Dividend and Market Valuation – Walter's Model, Gordon's Model and MM Approach.
- Unit – 5: **Inventory Management:** Concept, Objectives, Motives, Costs of Holding Inventories, Risk and Benefits of Holding Inventory, Determining of Stock Levels, EOQ and ABC. **Cash and Receivables Management:** Objectives of Cash Management, Cash Conversion Cycle, Baumol Model of Cash Management; Receivables Management - Concept, Objectives, Costs of Accounts Receivable Management, Factors influencing the size of Investment in Receivables, Credit Policy and Determination of appropriate Credit Policies.

Books Recommended for Reference(Recent Editions)

1. Vyuptakesh Sharan, Fundamental of Financial Management, Pearson Education Publication
2. Sudhindra Bhat, Financial Management: Principles and Practice, Excel books Publication
3. G. Sudarshana Reddy, Financial Management: Principles and Practice, Himalaya Publishing House
4. Ravi M. Kishore, Financial Management: Problems and Solutions, Taxman
5. Prasanna Chandra, Financial Management: Theory and Practice, TMH Publication
6. Shashi K. Gupta and R. K Sharma, Financial Management: Theory and Practice, Kalyani Publisher.
7. Brigham, Financial Management: Theory and Practice, Cengage Publication

Semester – I

Course - SCT1.2: Direct Taxation: Procedures & Practice

Weekly Teaching Hours: 5

Examination Duration: 3 hours

Credits: 5

Maximum Marks: 100

Objective: To understand the concepts of tax planning and management as they apply to individual assesses and provisions different heads of income

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

- Unit. 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.
- Unit. 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.
- Unit. 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.
- Unit. 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.
- Unit. 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.

Books Recommended for Reference (Recent Editions)

1. Girish Ahuja and Ravi Gupta, Direct Taxes – Law and Practice, Bharat Law House Pvt. Ltd., New Delhi.
2. Lakhotia, Corporate Tax Planning and Management, Vision Publishers.
3. Lal B.B., Direct Taxes, Kalyani Publications.
4. Lal B.B., N. Vashisht, Direct Taxes, Pearson Education.
5. Manoharan T.N., Hari G.R., Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai.
6. Mehrotra 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.

