

HCT } 5 units, 17 questions
SCT }

OE - 3 units

12 questions

RUR II Sem NEW CBCS
& IV Sem.

M.Com. Program Structure and Syllabus

(Choice Based Credit System)

(From the Academic Year 2023-24 onwards)



Department of Studies in Commerce
Raichur University
Campus, Yeragera, Karnataka - 584133

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(Dr. Manappa.T)

RUR II Sem
(New crs)

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

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

Internal Assessment = 20
Semester End Exam = 80

100

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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	<p>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.</p>	15
<p>Recommended Books:</p> <ol style="list-style-type: none"> 1. <i>Rober Ombati and Vineet Chouhan, (2017), International Financial Reporting Standards- A Case Study, Himanshu Publication.</i> 2. <i>Jagadish R. Raiyani Et Al, (2012), International Financial Reporting Standards- Including IAS and Interpretation, Thorogood publisher.</i> 3. <i>Barry J. Epstein & Abbas A. Mirza (2006), Wiley IFRS 2006: Interpretation and Application of International Financial Reporting Standards, John Wiley & Sons; latest edition.</i> 4. <i>Steven M Bragg (2019), IFRS Guidebook, Lightning Source publication.</i> 5. <i>Becker Professional Education Ltd, DIPIFR - Diploma in International Financial Reporting: Study Text.</i> 6. <i>Kaplan Publishing house, Financial Reporting- A study text.</i> 7. <i>Melville (2015), International Financial Reporting Pearson, 5th Edition</i> <p>Note: Latest edition of Reference books may be used.</p>		

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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 Benefit 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

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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
<p>Recommended Books:</p> <ol style="list-style-type: none"> 1. Banerjee, B, <i>Financial Accounting</i>, PM Learning Ltd, New Delhi 2. Christopher N Nubs and Rober Parker, <i>Comparative International Accounting</i>, Pearson Education, New Delhi. 3. Dearden S. B., <i>Accounting for Management - Text Cases</i> 4. Evans, T. G., <i>Accounting Theory: Contemporary Accounting Issues</i>, Cengage Learning, New Delhi. 5. Flamholtz, E., <i>Human Resources Accounting</i>, Springer Publication, New York 6. Jawahrlal, <i>Accounting Theory</i>, HPH. 7. LSPwrl, <i>Accounting Theory: An Introduction</i>, Tata McGraw-Hill Publishing Ltd. 8. Madegowada J, <i>Advanced Accounting</i>, HPH. 9. N P Agarwal and SC Jain, <i>Contemporary Issues in Accounting</i>, RBSA Publication, New Delhi 10. Narasimha, R., <i>Financial Accounting An Integrated Approach</i>, PHI, New Delhi 11. Underdown, M. G., <i>Accounting Theory and Practices</i>, Prentice Hall Publication 		

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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 Edition, 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 Jefrey David Ullman, "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. Arvind 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>	
Note: Latest edition of reference books may be used.	

Master of Commerce (M.Com.) Second Semester Course Code: SCT 2.5 (A) SCT 21		
CORPORATE TAX PLANNING AND 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: <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"> 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. 3. Lal B B, <i>Direct Taxes</i>, Kalyani Publications. 4. Manoharan T N. and Hari G R, <i>Income-tax, VAT and Service Tax</i>, Snow White Publication Limited, Mumbai, 5. Mehrothra HC and S. P Goyal, <i>Direct Taxes</i>. Sahitya Bhawan, Agra. 6. Vinod K Singhania and Kapil Singhania, <i>Direct Taxes Law and Practice</i>, Tax mann publications Ltd, New Delhi. 		

Master of Commerce (M.Com.) Second Semester Course Code: SCT 2.5 (B) SCT 22 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. <i>Ravi Puliani and Mahesh Puliani, (2016), Manual of Non-Banking Financial Companies (NBFCs), Bharat Law House Pvt. Ltd, 15th edition.</i> 2. <i>Jafor Ali Akhan, (2010), Non-Banking Financial Companies (NBFCs) in India: Functioning and Reforms.</i> 3. <i>Taxmann's 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>		

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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
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)**

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Master of Commerce (M.Com.) Second Semester		
Course Code: OET 2.6 (A)		OET 2.1
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		
After successful completion of this course, the students will be able to:		
<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 21st 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 Pfeiffer 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.*

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Master of Commerce (M.Com.) Second Semester Course Code: OET 2.6 (B) OET 22 FINANCIAL LITERACY AND BANKING 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: After successful completion of this course, the students will be able to: <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	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.	8
2	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. 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).	14

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	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