



Estd. 2003

Master of Commerce
M.Com (Degree) Regular
(CBCS - Semester Scheme - 2022-23)
(Revised Syllabus as on BOS held on 18th August 2022)

Department of Commerce,
Karnataka State Akkamahadevi Women's University, Jnanashakti
Campus, Torvi,
Vijayapura, Karnataka-586108

Co-Ordinator,

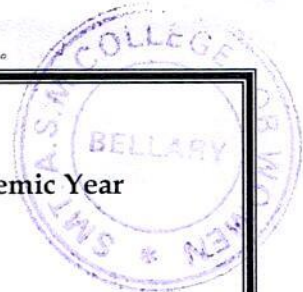
P.G. Studies in Commerce,
Smt. A.S.M. College for Women,
Gandhi Nagar, Bellary-583 103.

CO-ORDINATOR

Smt. Allum Sumangalamma Memorial
College For Women, BELLARY.

PRINCIPAL
Smt. ASM College
For Women, BALLARI

**Course Structure and Scheme of Examination as per CBCS for Academic Year
2022-23 onwards**



About PG Studies and Research in Commerce

Owing to liberalization and globalization, a lot of significance is attached to the Master of Commerce course as it caters to the accounting needs of the entire market. As both the Business and Commerce areas are widening day by day, there will be a good demand for the students of this stream particularly women. The department offers Masters and Doctoral Programmes in the field of Commerce. The course is designed in such a way that it meets the requirements of the corporate world.

Master of Commerce (M.Com.) Program Profile

M.Com Degree provides conceptual and practical inputs to the students on the various courses in accounting, finance and taxation. This program is designed to provide the basis for developing the skills and knowledge necessary to face challenges of job market in the present context, the scheme of teaching, Examination and evaluation also helps the process of competency building of the students.

Program Aim

The aim of the program is to develop the students as a professional with specialized skills and applied competencies for catering the contemporary needs of academia and industry by providing students centric Teaching and learning environment. New Curriculum helps the students to choose the courses of their choice from other streams/across faculty. Therefore, students will be capable of making a positive contribution to Commerce, Trade and Industry in the national and global context by drawing the knowledge from the different disciplines, which is socially desirable.

Program Graduate Attributes (PGA)

PGA 1: Graduates should have comprehensive knowledge and understanding their subject area and the ability to apply their knowledge in practice.

PGA 2: Graduates are effective problems-solvers, able to apply critical, creative and evidence-based thinking to conceive creative responses to future challenges.

PGA 3: Graduates convey ideas and information effectively and efficiently to the audiences for a variety of purposes and contribute in a positive and collaborative manner to achieve their objectives.

PGA 4: Graduates engage in professional behaviour and have the potential to be entrepreneurial and take leadership roles in their chosen occupations or careers and communities.

PGA 5: Graduates are responsible and effective global citizens whose personal values and practices are consistent with their roles as responsible members of society.

Program specific outcomes (PSO)

PSO1: Acquire academic excellence with an aptitude for higher studies, professional certification and research.

PSO2: Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance.

PSO3: Apply skills in doing research and use the Information and Communication Tools (ICT) tools.

PSO4: Empowers students to demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances.

PSO5: Acquire necessary skills to manage various positions in the corporate sector and in the field of education.

PSO6: Encourage student on their professional development plans by reflecting on their first year's learning and Summer Internship experiences.

Program Learning Outcomes (PLO)

PLO1: An ability to apply knowledge in the area of Accounting, Finance and Taxation.

PLO2: An ability to develop each graduate to be adept in identifying and understanding major commerce trends both locally and globally.

PLO3: An ability to develop each graduate to be an effective and professional communicator.

PLO4: A recognition of the need for and an ability to engage in life-long learning.

PLO5: To develop a local, regional, national and international perspective and to be competent enough in the area of Trade and Commerce.

PLO6: Create ethically conscious and socially responsible business standards.

Department of Commerce, KSAWU, Vijayapura.
Course Structure and Scheme of Examination w.e.f. 2022-23

Code	Subject	Instruc tion Hrs/ Week	Duratio n Of Exam Hrs/ Week	Marks for			Credit s
				Int. Ass.	Final Exam	Total Marks	
Hard Core		Ist Semester					
H1.1	Management Process and Practices	5	3	30	70	100	4
H1.2	Financial Management	5	3	30	70	100	4
H1.3	Marketing Management	5	3	30	70	100	4
H1.4	Human Resource Management	5	3	30	70	100	4
S1.5	Soft Core						
G 'A'*	Financial Reporting and Analysis	5	3	30	70	100	4
G 'B'*	Financial Reporting and Ind AS	5	3	30	70	100	4
G 'C'*	Consumer Behaviour	5	3	30	70	100	4
G 'D'*	Bank Financial Management	5	3	30	70	100	4
OE1	Fundamentals of Accounting	5	3	30	70	100	4
Total							24

Hard Core		IInd Semester					
H2.1	Organizational Behaviour	5	3	30	70	100	4
H2.2	Business Research Methods	5	3	30	70	100	4
H2.3	Contemporary issues in Accounting	5	3	30	70	100	4
H2.4	Managerial Economics	5	3	30	70	100	4
S2.5	Soft Core						
G 'A'*	Investment Management (SAPM)	5	3	30	70	100	4
G 'B'*	Cost Management	5	3	30	70	100	4
G 'C'*	Services Marketing	5	3	30	70	100	4
G 'D'*	Banking Law and Practice	5	3	30	70	100	4
OE2	Personal Finance	5	3	30	70	100	4

Total							
Hard Core		III rd Semester					
H3.1	Strategic Management	5	3	30	70	100	4
H3.2	E-Commerce	5	3	30	70	100	4
H3.3	Women Entrepreneurship Development	5	3	30	70	100	4
H3.4	International Business	5	3	30	70	100	4
S3.5	Soft Core						
G 'A'*	Global Financial Management	5	3	30	70	100	4
G 'B'*	Corporate Tax Planning	5	3	30	70	100	4
G 'C'*	Retail Management	5	3	30	70	100	4
G 'D'*	Treasury Management	5	3	30	70	100	4
OE3	Basics of Income Tax	5	3	30	70	100	4
Total							24

Hard Core		IV th SEMSTER					
H4.1	Business Ethics and Corporate Governance	5	3	30	70	100	4
H4.2	Corporate Law	5	3	30	70	100	4
H4.3	Accounting Software Packages	5	3	30	70	100	4
H4.4a	Project Report **	5	-	-	-	-	3
H4.4b	Viva-voce	-	-	-	-	-	1
S4.5	Soft Core						
G 'A'*	Risk Management	5	3	30	70	100	4
G 'B'*	Indirect Taxes (GST and Customs)	5	3	30	70	100	4
G 'C'*	Digital Marketing	5	3	30	70	100	4
G 'D'*	Innovative Perspectives in Banking	5	3	30	70	100	4
OE4	Goods and Services Tax (GST)	5	2	30	70	100	2
Total							22
Grand Total							94

G 'A' (Group 'A'): Finance

G 'B' (Group 'B'): Accounting and Taxation

G 'C' (Group 'C'): Marketing

G 'D' (Group 'D'): Bank Finance (Banking Law and Bank Finance)



Selection of Soft-Core Subject

Students can opt any one group under Soft Core and the student must continue with the same group until her completion of the course.

Dissertation:

Each student will choose business research project/live business problem in a business organization, Institution or Industry, and prepare a dissertation report. she will formulate it as a research problem, work under the guidance of a faculty member Project work will be carried out by a student soon after 3rd Semester. Project work shall be a part of fourth semester and will carry 4 credits i.e.: 1 credit for viva-voce and 3 credits for project report. The project will make the candidate to take up a live project and implement the learning or apply the concepts learnt.

MOOC Course & Certification Programme:

The student has to undergo a certification course in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC of 8 Weeks / 12 Weeks / 16 Weeks Programme at the beginning of the 2nd semester, submit the certificate at the end of 4th Semester examinations, which is compulsory.

Examination

There shall be University examination at the end of each semester. Each course of 4 credits under LTP pattern is evaluated for 100 marks.

The details of continuous assessment are summarized in the following table.

Component	Syllabus in Course	Weightage in % Points
C1	First 50%	15
C2	Remaining 50%	15
C3	Entire syllabus of the course. (Semester-end-examination)	70

Component 1: Continuous Assessment: the C1 will carry a Maximum of 15% (15 Marks) of total marks of a course, before the start of the academic session of each semester, a faculty member may choose for her course, minimum of three of the following assessment methods with five Marks each.

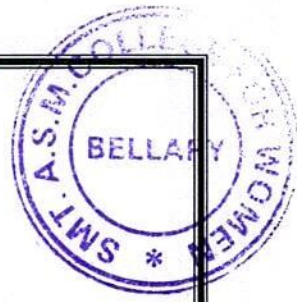
1. Individual Assignments / Group Assignments
2. Seminars / Group Discussions
3. Case Study analysis
4. Problem Solving Exercises relevant to the respective subject chosen
5. Class room Presentations
6. Reports on Guest Lectures/ Webinars/ Industrial Visits
7. Brain Storming

Component 2: Internal Assessment: The Internal Assessment will carry a maximum of 15% weightage (15 Marks) of total marks of a Course under this component, two tests will be conducted in a semester for 20 marks each and scale it down 7.5 marks each.

Component 3: Semester End Examinations (SEE) of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of Universities/Institutes to have their own Framework.

PG BOS Committee, Department of Commerce, Karnataka State Akkamahadevi Women's University, has suggested the following framework for Semester End Examination.

Proposed Model Question Paper for Semester End Examination
Semester End Examination (SEE)
Name of the Course:



Time: 03 Hours

Max Marks: 70

Section 'A'

5*2=10

1. This section should contain one question containing five sub-questions and each sub-question carry 2 marks.

- a.
- b.
- c.
- d.
- e.

Section 'B'

3*5=15

This section should contain five questions and candidates have to attempt any three questions and each question carrying 5 marks.

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

Section 'C'

3*15=45

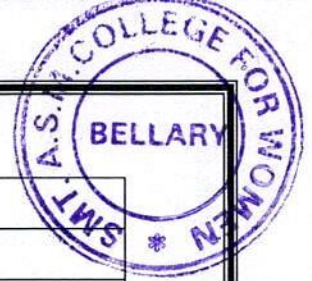
This section should contain five questions and candidates have to attempt any three questions and each question carrying 15 marks.

- 7.
- 8.
- 9.
- 10.
- 11.

Note: The Question paper setter, shall set two sets of Question papers as per the format given above by giving equal weightage to all the modules in the respective subject.

Master of Commerce (M.Com) Program Courses Mapping for Program Outcomes (POs)

SI No	Courses	Disciplinary Knowledge	Problem solving and creative thinking	Professional, applied and capability skills	Rational Thinking	Social responsiveness and ethics
Hard Core Courses						
1	Management Process and Practices	✓	✓	✓		
2	Financial Management	✓	✓	✓		
3	Marketing Management	✓	✓	✓		✓
4	Human Resource Management	✓	✓	✓		
5	Organizational Behaviour	✓	✓	✓		
6	Business Research Methods	✓	✓	✓		
7	Contemporary issues in Accounting	✓	✓	✓		
8	Managerial Economics	✓	✓	✓		
9	Strategic Management	✓	✓	✓		
10	E-Commerce	✓	✓	✓	✓	
11	Women Entrepreneurship Development	✓	✓	✓		✓
12	International Business	✓	✓	✓	✓	
13	Business Ethics and Corporate Governance	✓			✓	✓
14	Corporate Law					
15	Accounting Software Packages	✓	✓	✓		
16	Project Report and Viva Voce	✓	✓	✓	✓	✓
Soft Core Courses						
17	Financial Reporting and Analysis	✓	✓	✓		
18	Financial Reporting and Ind AS	✓	✓	✓		
19	Consumer Behaviour	✓	✓	✓		✓
20	Bank Financial Management	✓	✓	✓		



21	Investment Management (SAPM)	✓	✓	✓		
22	Cost Management	✓	✓	✓	✓	
23	Services Marketing	✓	✓	✓		
24	Banking Law and Practice	✓	✓	✓		
25	Global Financial Management	✓	✓	✓		
26	Corporate Tax Planning	✓	✓	✓		
27	Retail Management	✓	✓	✓		
28	Treasury Management	✓	✓	✓		
29	Risk Management	✓	✓	✓		
30	Indirect Taxes (GST and Customs)	✓	✓	✓		
31	Digital Marketing	✓	✓	✓		
32	Innovative Perspectives in Banking	✓	✓	✓		
Open Elective Papers						
33	Fundamentals of Accounting	✓	✓	✓		
34	Personal Finance	✓	✓	✓		
35	Basics of Income Tax	✓	✓	✓		
36	Goods and Services Tax (GST)	✓	✓	✓		



Name of the Program: Master of Commerce Course Code: 1.1 Name of the Course: Management Process and Practices	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To help the students gain understanding of the functions and responsibilities of managers.2. To provide them tools and techniques to be used in the performance of the managerial job.3. To enable them to analyze and understand the environment of the organization.4. To help the students to develop cognizance of the importance of management principles.	
Course Outcomes: <ol style="list-style-type: none">1. Demonstrate the roles, skills and functions of management.2. Analyze effective application of Management Principles to diagnose and solve organizational problems and develop optimal managerial decisions.3. Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.	
Module 1: Introduction to Management: Management - definitions, types of managers; managerial roles and functions; Science or Art? - Administration vs Management, External environment - Managing people and organizations in the context of New Era- Managing for competitive advantage - the Challenges of Management - Corporate Social Responsibility- Managerial Ethics. Perspectives of Management.	
Module 2: Planning: Nature of planning, Steps in planning, types of planning, Levels of planning - The Planning Process Decision Making: Problem and Opportunity finding, the nature of Managerial Decision Making, the Rational Model of Decision Making, Challenges to the Rational Model, Improving the Effectiveness of Decision-Making Tools and Techniques, Role of Boards and Committees in Decision Making - Decision making practices abroad.	
Module 3: Organizing: Nature of organizing, organization levels and span of management - Factors determining span - Organisational design and structure -departmentation,	

line and staff concepts, staffing - delegation, decentralization and recentralization of authority - responsive organizations -Global organizing.

Module 4:

Leading: Leading Vs Managing - Trait approach and Contingency approaches to leadership - Dimensions of Leadership - Leadership Behaviour and styles - developing leadership skills - transformational leaders - Leadership in Cross-cultural environment - Evaluating Leader- Women and Corporate leadership - Motivational theories- Building Groups into Teams, Intergroup Behaviour, conflict and negotiation - Global leading.

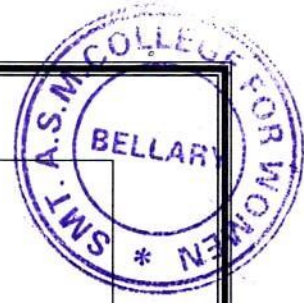
Module 5:

Communication: Importance of Communication, Interpersonal communication Barriers to Effective communication, Communication in Organizations, Using Communication Skills to manage Conflicts. Communicating for understanding and results, creating productive interpersonal relationships, Guidelines to improve written and oral communication- communication practices in India and abroad

Suggested Books/Articles/Links for References:

1. Stoner, Freeman and Gilbert, Jr. Management, 6/e, Pearson Education, New Delhi, 2006.
2. Heinz Weirich, Harold Koontz: Management A Global Perspective, 10/e, Tata McGraw Hill, 2007.
3. Koontz & Weirich, "Essentials of Management: An International perspective", 8th Edn. Tata McGraw-Hill, New Delhi, 2009.
4. Stephen P. Robbins, et. al. "Fundamentals of Management", 10th Ed., Pearson Education, New Delhi, 2016.
5. Bateman Snell, "Management: Competing in the new era", McGraw Hill Irwin, 2002.
6. Luthans Fred, Organizational Behaviour, 7th ed., McGraw-Hill, New York 2007.
7. Nelson, Debra L. and James Campbell Quick, Organizational Behaviour, West Publishing Company, St. Paul 2009.
8. Griffin, Ricky W., Organisational Behaviour, Houghton Mifflin Co., Boston 2012.
9. Cook, Curtis, Phillip Hunsaker and Robert Coffey, Management and Organisation Behaviour, McGraw Hill Co., New York, 2000.
10. Newman and Warren, The Process of Management: Concepts, Behaviour and Practice, Prentice Hall of India Ltd., New Delhi 2011.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Course Code: 1.2
Name of the Course: Financial Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To Provide an in-depth view of the process in financial management of the firm
2. To Develop knowledge on the allocation, management and funding of financial resources.
3. To Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
4. To Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision; and also longer-term dealing, which involves major capital investment decisions and raising long-term finance.

Course Outcomes:

1. Explain the concept of fundamental financial concepts, especially time value of money.
2. Apply capital budgeting projects using traditional methods.
3. Analyze he main ways of raising capital and their respective advantages and disadvantages in different circumstances
4. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting

Module 1:Financial Management - An Overview:
Introduction, Finance and Related Disciplines, Scope and Objectives of Financial Management, Agency Problem, Organisation of Finance Function, Emerging Role of Finance Managers in India.

Module 2: Long-term Investment Decisions:
Capital Budgeting:
Principles and Techniques: Introduction, Nature of Capital Budgeting, Data Requirement: Identifying Relevant Cash Flows, Evaluation Technique.
Additional Aspects: Introduction, NPV, IRR, Profitability Index Methods - A Comparison, Project Selection Under Capital Rationing, Inflation and Capital Budgeting.



Analysis of Risk and Uncertainty: Introduction, Description and Measurement of Risk, Risk Evaluation Approaches.

Module 3: Financial Decisions:

Capital Structure; Cost of Capital and Valuation: Introduction, Capital Structure Theories, Net Income Approach, Net Operating Income (NOI) Approach, Modigliani-Miller (MM) Approach, Traditional Approach.

Designing Capital Structure: Profitability Aspect, Liquidity Aspect, Control, Leverage Ratios for Other Firms in the Industry, Nature of Industry, Consultation with Investment Bankers and Lenders, Maintaining Maneuverability for Commercial Strategy, Timing of Issue, Characteristics of the Company, Tax Planning.

Module 4: Dividend Decision:

Dividend and Valuation: Introduction, Irrelevance of Dividends, Relevance of Dividends.

Determinants of Dividend Policy; Introduction, Factors, Bonus Shares (Stock Dividend) and Stock (Share) Splits, Legal, Provisional and Tax Aspects

Module 5: Working Capital Decision:

Theory of Working Capital: Introduction, Nature, Trade-off between Profitability and Risk, Determining Financing Mix.

Planning of Working Capital: Introduction, Need, Determinants and Computation of Working Capital.

Working Capital Financing: Introduction, Trade Credit, Bank Credit, Commercial Papers, Factoring.

Suggested Books/Articles/Links for References:

1. Financial Management 11th E; I. M. Pandey, Vikas Publications House Pvt. Ltd., 2015.
2. Financial Management, Venkataraman R, ed. al, HPH, 2015.
3. Financial Management, C. Paramasivan, New Age International, 2009.
4. Fundamentals of Financial Management, 6th E, Prasanna Chandra, McGraw Hill Education (India) Pvt., Ltd., 2014.
5. Financial Management, Dr. Anil Kumar Dhagat, Wiley India Pvt. Ltd., 2011.
6. Basics of Financial Management 2E, M. Y. Khan & P. K. Jain, Tata McGraw Hill Publications, 2005.
7. Financial Management Text, Problems and Cases 6E, M. Y. Khan & P. K. Jain, Tata McGraw Hill Publications, 2011.
8. Financial Management Principals and Practice 2E, Sudhindra Bhat, Excel Books, 2008.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Course Code: 1.3
Name of the Course: Marketing Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100


- Course Learning Objectives:**
1. To understand the changing business environment; to identify the indicators of management thoughts and practices
 2. To outline key marketing concepts and its application to different markets
 3. To identify factors and processes essential for designing marketing strategy
 4. To analyze and examine the implementation of marketing concepts and strategy to firms

- Course Outcomes:**
1. Students will be able to identify the scope and significance of Marketing In Domain Industry
 2. Students will be able to examine marketing concepts and phenomenon to current business events In the Industry.
 3. Students will be able to coordinate the various marketing environment variables and interpret them for designing marketing strategy for business.
 4. Students will be able to illustrate market research skills for designing innovative marketing strategies for business firms

Module 1:
Modern concept of marketing– product vs. Market Orientation–marketing environment - approaches to the study of marketing--- systems concept in marketing - marketing mix –marketing management process–adoption of marketing in non-profit sector –Target marketing, Life style marketing, data-base marketing and social marketing.

Module 2:
Marketing environment and consumer behaviour – company’s macro and micro environment –determinants of consumer behaviour – models –Industrial buyer behaviour – Household buyer behaviour – Market segmentation – Pre-requisites of segmentation – segmentation-based marketing strategies.

Module 3:
Product planning and policy - product mix decisions – product planning process – new product development strategy--- PLC concept--- product line--- Branding, Packaging and labeling decisions--- product pricing policies and strategies - new product pricing--- product mix pricing.



Module 4:

Channel Management—major types of channels—factors affecting choice of channel—channel design decisions--- objectives and constraints—major channel decisions—physical distribution decisions--- retailer marketing decisions—wholesaler marketing decisions. Advertising and sales promotion—promotional mix and budgeting—media planning—functions and services of advertising agencies, marketing communication strategies--- sales promotion methods--- sales force structure, evaluation of advertisement effectiveness.

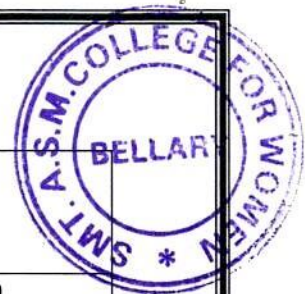
Module 5:

Marketing planning: Marketing control systems—approaches and techniques including marketing audit—marketing productivity—Marketing Research—Marketing of services.

Suggested Books/Articles/Links for References:

1. Philip Kotler - Marketing Management, Pearson Education, 15th Edition 2015.
2. Rajan Saxena - Marketing Management 4E, Tata McGrew Hill Education Pvt. Ltd., 2009.
3. V S Ramaswamy & S Namakumari - Marketing Management 5E, Tata McGrew Hill Education Pvt. Ltd., 2013.
4. M. Govindrajan - Marketing Management 2E, Prentice Hall of India, New Delhi 2007.
5. Philip Kotler - Marketing Management, Pearson Prentice Hall, 2009.
6. S. Jayachandra - Marketing Management, Excel Books, 2006.
7. SSH Kazmi - Marketing Management, Excel Books, 2007.
8. Amar Jyoti - Marketing Management, GenNext Publication, 2010.
9. Situn K. Sahu & Sunil Kumar Pradhan - Marketing Management, Educreation Publishing, 2013.
10. S. Neelamegham - Marketing Management and the Indian Economy, Vikas Publishing House, 2009.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: 1.4 Name of the Course: Human Resource Management	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.2. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources3. To develop relevant skills necessary for application in HR related issues4. To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.	
Course Outcomes: <ol style="list-style-type: none">1. To develop the understanding of the concept of human resource management and to understand its relevance in organizations.2. To develop necessary skill set for application of various HR issues.3. To analyze the strategic issues and strategies required to select and develop manpower resources.4. To integrate the knowledge of HR concepts to take correct business decisions.	
Module 1: Introduction: Meaning and Definition of HRM -Importance and History of HRM, Nature and Scope of Human Resource Management, Objectives and Functions of HRM, Models of HRM, Challenges to HRM- Role of Human Resource Manager - Human Resource Policies - Human resource accounting and audit	
Module 2: Human Resource Planning: Importance- Forecasting Human Resource Requirement- Matching supply and demand-Job Analysis, Job Description, Job Specification, Recruitment Sources, Process- Selection- Process, Induction, Placement- Talent Management-Employee Retention. - Socialization benefits.	
Module 3: Training and Development: Principles of Learning, Objectives, Training Need Analysis, Training Process-Types of Training Methods- -Purpose Benefits-Resistance, Training Evaluation, Management Development: Meaning, Scope, Objectives and Methods. Executive development Programmes - Common practices - Benefits - Self development - Knowledge management	
Module 4:	

Performance Management: Performance Management Cycle, Performance Appraisal, Process, Methods, Factors that Distort Appraisal, Wage and Salary Administration, Principles and Techniques of Wage Fixation, Job Evaluation Incentive Schemes. Compensation plan - Reward- Concept of IR- Grievance Handling, Trade Unionism and Collective Bargaining- Career management - Career Planning and Development

Module 5:

International HRM: Domestic versus International Human Resource Management, Perspective and Practices of International Human Resource Management, Competencies Required for International Managers. HR Challenges & Opportunities: - Domestic & MNC Perspectives- Careers in International Business - Technology and HR-Happiness Index-Human Capital Index.

Suggested Books/Articles/Links for References:

1. K. Aswathappa, "Human Resource and Personnel Management - Text and Cases", New Delhi: Tata McGraw Hill, 2012.
2. Rao, V.S.P. (2010) " Human Resource Management- Text and Cases" 3 Edition, Excel Books
3. Beardwell, Ian & Holden, Len (1986) Human Resource Management: A Contemporary Prospective, New Delhi: McMillan.
4. Robert L. Mathis & John H. Jackson, "Human Resource Management", Thomson- South Western, 10th edition, 2005
5. Beumont, P. B., Human Resource Management, : Key Concepts and Skills, Sage, London, 1993.
6. Goss, David, Human Resource Management, Thomson Bu siness Press, London, 1997.
7. Hollinshead, G. and Mike Leat, Human resource Management - An International and Comparative Perspective on the Employee Relationship, Pitman Publishing, London 1995.
8. Poole, Michael, ed., Human Resource Management - Critical Perspectives on Business and Management, Vol, II on "Comparative international and Strategic Human Resource Management". Routiege, London, 1999.
9. Saini, Debi S. and Sami A. Kahan eds., Human Resource Management - Perspectives for the New era, Response Books (A Division of Sage), new Delhi, 2000.
10. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India.
11. Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2001.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Group A Finance
Course Code: S1.5
Name of the Course: Financial Reporting and Analysis

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

- Course Learning Objectives:**
1. To understand, analyses and interpret the basic framework of financial reporting
 2. To study the role of accounting and financial reporting in capturing and conveying economic information about an organisation.

- Course Outcomes:**
1. Read, understand, interpret and analyze general purpose financial reports;
 2. Understand different accounting policies in preparing the financial statements;
 3. Evaluate different types of performance measurement systems in accounting and commonly used financial control systems;
 4. Demonstrate knowledge of Integrated Reporting concepts and its techniques.

Module 1: Conceptual and regulatory framework for Financial Reporting

Meaning, objectives and scope of financial reporting, users of financial statements, Reporting entity, Qualitative characteristics that determine the usefulness of information in financial statements, Definition of the elements of financial statements, Recognition of the elements from which financial statements are constructed, Measurement of assets and liabilities reported in financial statements.

Module 2: Introduction to Indian Accounting Standards and IFRS

Overview of Accounting Standards - Objectives of Accounting Standards - Benefits and Limitations of Accounting Standards - Process of Formulation of Accounting Standards in India - List of Indian Accounting Standards (Ind AS) - Need for Convergence Towards Global Standards- International Financial Reporting Standards as Global Standards - Benefits of Convergence with IFRS - Applicability of Ind AS in India.

Module 3: Preparation of Financial Statements

Introduction to Consolidated Financial Statements, Standalone Financial Statements, Problems on Preparation of Financial Statements as per Companies Act 2013: Statement of Profit or Loss, Statement of Financial Position and Statement of Cash Flow - Explanatory Notes.

Module 4: Analysis & Interpretation of Financial Statements

Ratio Analysis: Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis).

Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of Analysis, Graphing Financial Information.

Module 5: Integrated Reporting

Introduction, Organizational Structure, Meaning of Integrated Reporting, Purpose, Salient Features of Integrated Reporting Framework, 6 Capitals of Integrated Reporting, Contributions of Capitals in Integrated Reporting, Guiding principles for preparation and presentation of Integrated Report, Contents of Integrated Reporting.

Suggested Books/Articles/Links for References:

1. Accounting for Managers by M. E. Thukaram Rao, New Age International Ltd., 2010.
2. Accounting for Managers by Jawahar Lal, HPH, 2013.
3. Accounting for Business Managers by Sakshi Vasudeva, HPH, 2017.
4. Financial Statement Analysis and Reporting by Peddina Mohana Rao, PHI Learning Pvt. Ltd., New Delhi 2011.
5. Financial Statement Analysis by K. R. Subramanyam and John Wild, 10e, 2009. Custom edition
6. Financial Statement Analysis and Security Valuation by Stephen Penman, 4e, 2009.
7. Financial Reporting and Analysis by David A. Guenther, McGraw Hill Education, 2004.
8. Financial Reporting and Analysis by Charles H. Gibson, South-Western Cengage Learning 2013.
9. International Financial Reporting and Analysis 3E by David Alexander ed. al., Thomson, 2007.
10. Financial Reporting and Analysis by Lawrence Revsine, ed. al., Prentice Hall, 2002.
11. Study material of Institute of Chartered Accountant of India (ICAI).

Note: Latest edition of text books may be used.

Name of the Program: Master of Commerce
Group B - Accounting and Taxation
Course Code: S1.5

Name of the Course: Financial Reporting and IND AS



Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To understand the need and importance of Ind AS2. To know the framework of presentation of Financial Statements as per Ind AS3. To acquire the knowledge on Ind AS for Assets and Liabilities4. To understand the preparation of Standalone and Consolidated Financial Statements.	
Course Outcomes: <ol style="list-style-type: none">1. Understand the different Ind AS and its implementation Process.2. Understand the requirement of Presentation of Financial Statements3. Understand the different Asset Based and Liabilities Based Ind AS4. Demonstrate the Preparation of Financial Statements.	
Module 1: Conceptual Framework of Financial Statements and IND-AS - Introduction - Framework and its purpose - scope of the "framework"- users of financial statements - objectives to prepare financial statements- underlying assumptions and Principles - qualitative aspects of financial statements - elements of financial statements, recognition, measurement and Disclosure of the elements of financial statements IND-AS: Introduction to IND- AS, Adoption vs Convergence, Need for Convergence, Roadmap for implementation of the Indian Accounting Standards (IND- AS), list of Indian Accounting Standards converged with IFRS - an overview.	
Module 2: Measurement Based on Accounting Policies Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors- (Provisions), Ind AS 10: Events after the Reporting Period- (Provisions) , Ind AS 113: Fair Value Measurement- (Provisions).	
Module 3: Presentation of Financial Statements (Ind AS 1) Introduction, objectives, scope, definitions, purpose of financial statements, complete set of financial statements, structure and content of balance sheet, statement of profit or loss, statement of changes in equity, statement of cash flow, difference between Ind AS 1 & AS 1.	
Module 4: Asset and Liability Based Standards 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 - Intangible Assets, Ind AS 40 - Investment Property, Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets. (Note: Provisions & Practical Problems to be taught for all IND AS)

Module 5: Preparation of Financial Statements

Introduction to Consolidated Financial Statements, Standalone Financial Statements, Problems on Preparation of Financial Statements as per Companies Act 2013: Statement of Profit or Loss, Statement of Financial Position and Statement of Cash Flow - Explanatory Notes.

Suggested Books/Articles/Links for References:

1. CA Anand Banka- Comprehensive guide to IND AS implementation.
2. CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard
3. CA. Kamal Garg, Corporate Social Responsibility, Bharath Publication
4. Sanjay K Agarwal, Corporate Social Responsibility in India, SAGE Response
5. IFRS for India, Dr.A.L.Saini, Snow white publications
6. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
7. IFRS explained - A guide to International financial reporting standards by BPP learning Media
8. IFRS for finance executives by Ghosh T P, taxman allied services private limited
9. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
10. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
11. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
12. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons
13. https://www.icai.org/post.html?post_id=16002

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: S1.5

Group 'C' MARKETING

Name of the Course: Consumer Behaviour

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To acquaint students with Consumer Behavior concepts and applications.
2. To enable students to demonstrate the ability to analyze the complexities of buying behavior and use the same to formulate successful strategies.
3. To create an understanding of the group influences and consumer behavior in cultural and contextual environment.

Course Outcomes:

1. Learners will acquire basic knowledge about issues and dimensions of consumer behaviour.
2. Learners will identify consumer decision making process and its applications in marketing function.
3. Learners will understand how the different factors induces the consumer satisfaction.

Module 1:

Introduction: Defining consumer behaviour; reasons for studying behaviour, applying consumer behaviour knowledge; scope of consumer behaviour; market segmentation; bases of segmentation, criteria for effective targeting of market segments.

Module 2:

Consumer as an Individual: Consumer motivation; consumer involvement, personality and self concept; perception consumer learning and memory; information processing, attitudes and changing attitudes

Module 3:

Consumer in Social and cultural settings: Reference groups and family influences; Social class, cultural; sub cultural and cross cultural influences on consumer behaviour; personal influences and diffusion of innovations; impact of media and globalization.

Module 4:

Consumer Decision Process: Problem recognition; search and evaluating; purchasing processes; post purchase behaviour; consumer behaviour models; consumerism; organizational buying behaviour.

Module 5:

Consumer Satisfaction: Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining behaviour

Suggested Books/Articles/Links for References:

1. Henry Assael: CONSUMER BEHAVIOUR AND MARKETING ACTION, Kent Publishing Co., 2010.
2. Berkman & Gilson: CONSUMER BEHAVIOUR: CONCEPTS AND STRATEGIES, Kent Publishing Co., 2013.
3. Efraim Turban, Jae Lee, David King, & H.Michael Chung: Electronic Commerce: A Managerial Perspective, Pearson Education Inc., 2000.
4. Assael, H., Consumer Behaviour and Marketing Action, 6th ed., South Western Publishing Company, Ohio, 1998.
5. Block and Roering, Essentials of Consumer Behaviours Dryden Press, Chicago. Dryden Press. Chicago 1990.
6. Engel, James F., Roser D. Blackwell, and Paul W. Miniard, Consumer Behaviour Dryden Press, Chicago, 1990.
7. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, Consumer Behaviour Implication for Marketing Strategy, Richard D. Irwin, Chicago, 1995.
8. Hoyer, Wayne D. and Debovar J. Macinnis, Consumer Behaviour, Hongnton Mifflin Company, Boston, New York, 1997.
9. Peter. J. Paul and Jerry C. Oison, Consumer Behaviour and Marketing Strategy, Richard D. Irwin, Illinois, 1993.
10. Schiffan, Leon G. and Kanuk, Lealie. Lazar, Consumer Behaviour, Prentice Hall of India Pvt. Ltd., New Delhi, 1997.
11. Wikie, William L, Consumer Behaviour, John Wiley & Sons, New York 1990.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Course Code: S1.5
Group 'D' BANK FINANCE
Name of the Course: Bank Financial Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

- Course Learning Objectives:**
1. To help students to understand the conceptual framework of Banking financial management.
 2. To acquire the skills necessary to manage a financial firm, to describe and apply financial concepts, theories, and tools.

- Course Outcomes:**
1. Describe the dimensions of performance and risk relevant to financial firms.
 2. Understand the different amendments related Bank Capital.
 3. Calculate contemporary measures of financial measures of performance and risk.
 4. Describe contemporary managerial risk management oversight processes.

Module 1:
Introduction: Banking markets in changing environment, new types of risks for bank customers and banks, prudential regulation in a Deregulating setting, objectives of bank management in new environment. Evolution of financial management functions in banks, major area of bank financial management, organizational structure, systems and skills, universal banking and its impact on risk management, corporate governance in banking, risk based banking supervision.

Module 2:
Liquidity Management in Banks: Liquidity and Liquidity risk, objectives and policies, liquidity management: regulatory aspects, static liquidity gap analysis, liquidity ratios, dynamic liquidity gap analysis, scenario analysis, liquidity planning

Module 3:
Bank Capital: Definition, Capital Accord 1988, Capital Adequacy requirements of foreign banks, functions of bank capital, measures of capital adequacy, capital accord 1988 and amendment of 1996, computation of capital adequacy, risk weights of funded risk assets, measures to improve capital adequacy, capital standards and new capital accord. Rationale for new accord, structure of new accord, minimum

capital requirement, standardized approach for credit risk, the internal rating based approach (IRB), overall capital.

Module 4:

Profitability of Banks: Objectives, Profit and Profitability, need for profits, Historical perspective of the approach of banks to profitability, effects of NPAs on profitability of banks, banking sector reforms. A profitability model, shareholders' value maximization and EVA, Profit Planning, Performance Parameters of Indian Banks, Measures to improve Profitability.

Module 5:

Valuation of Bank Stocks: Fundamentals of Stock Valuation, Methods of Stock Valuation: Dividend Valuation Method, MM Hypothesis, Graham and Dodda Model, Walter's Model, Gordon Model, Dividend Policy in Banks.

Suggested Books/Articles/Links for References:

1. Indian Institute of Banking and Finance, "Bank Financial Management", Taxmann Publications, 2004.
2. Macmillan, "Bank Financial Management", Macmillan Publishers India Ltd., 2010.
3. Joseph F. Sinkey, "Commercial Bank Financial Management in the Financial-services Industry", Prentice Hall, 2002.
4. Padmalatha Suresh & Justin Paul, "Management of Banking and Financial Services", 3rd Ed., Pearson, Delhi, 2014.
5. Macmillan, "Advance Bank Management", Macmillan Publishers India Ltd., 2010.
6. Timothy W. Koch & S. Scott MacDonald, "Bank Management", 8th Ed., Cengage Learning, 2015.
7. Indian Institute of Banking and Finance, "Legal and Regulatory Aspects of Banking", 2nd Ed., Macmillan Publishers India Ltd., 2010.
8. Steven I Davis, "Excellence in Banking", The Macmillan Press Ltd., London, 1985.
9. Vasant C. Joshi & Vinay V. Joshi, "Managing Indian Banks: The Challenges Ahead", 3rd Ed., Response Business Books from SAGE, New Delhi, 2009.
10. Rose Peter S. and Sylvia C. Hudgins, "Bank Management and Financial Services", McGraw Hill, 2008.
11. Van Horne, J.C. and J.M Wachowicz Jr., "Fundamentals of Financial Management", Prentice - Hall, Delhi. 2008
12. Briham & Ehrhardt "Financial Management- Text & Cases", CENGAGE Learning India (P) Ltd., New Delhi. 2009.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Open Elective 1
Name of the Course: Fundamentals Of Accounting

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. The basic objective of the course is to equip the students with the understanding of accounting rules and double entry system.
2. To help the students to develop cognizance of the importance of accounting in organization financial statements
3. To enable students to describe how people analyze the corporate financial under different conditions and understand why people describe the financial statements in different manner.

Course Outcomes:

1. Demonstrate the applicability of the concept of Accounting and Accounting Policies to understand the financial statements.
2. Understand how business will record the Journal entries in Books of Accounts.
3. Equip with the knowledge of accounting process and preparation of financial statements.

Module 1:

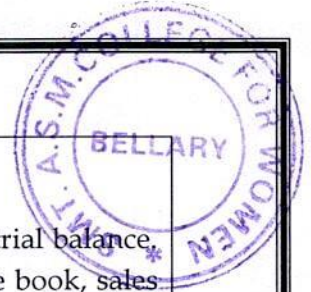
Introduction to Accounting:

Understanding the meaning, nature, functions and usefulness of accounting, branches of accounting, Basic Terms in Accounting: Economic Events, Identification, Measurement, Recording and Communication, Organisation, Interested Users of Information, Entity, Transaction, Assets, Liabilities, Capital, sales, Revenue, Expenditure, Profit, Gain, Loss, Voucher, Purchases, stock, debtors, creditors, Objectives of Accounting, Maintenance of Records of Business Transactions, Calculation of Profit and Loss.

Module 2:

Module 2: Accounting Process:

Book-Keeping, Accounting Cycle, Generally Accepted Accounting Principles, Accounting Concepts and Conventions, The Concepts of "Account", "Debit" & "Credit", Types of Accounts, The Accounting Process, Accounting Equation, Accrual Basis & Cash Basis of Accounting, Capital & Revenue Transaction, Accounting Standards.



Module 3:

Recording of Transactions:

Concept of double entry, Preparation of voucher, journal, ledger and trial balance, Subsidiary Books: Preparation of subsidiary books including purchase book, sales book, purchase returns book and sales return books. Cash book: types of cash book and balancing of cashbook, single column cashbook, double column cashbook, triple column cashbook and petty cash book.

Module 4:

Introduction to shares, characteristics and types of shares, Accounting for share capital transactions, issue of share at Par, at Premium and at discount. Accounting for debentures: Classification of Debentures, accounting treatment and procedures, Differentiate Debentures from shares, issue of debentures for cash and for consideration other than cash

Module 5:

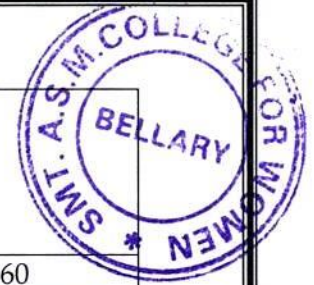
Financial Statements:

Preparation of trading account, manufacturing account, profit and loss account and balance sheet (Schedule VI Revised) along with simple adjustments.

Suggested Books/Articles/Links for References:

1. J.R. Monga, Financial Accounting
2. Jain & Narang, Advanced Accountancy
3. M.C Shukla and T.S Grewal, Advanced Accounts
4. Mukherjee & Hanif, Modern Accountancy
5. P.C. Tulsian, Financial Accounting
6. R.L Gupta & M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons
7. S.N. Maheshwari, Advanced Accountancy

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: H2.1

Name of the Course: Organizational Behaviour

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations.2. To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency.3. To appreciate the theories and models of organizations in the workplace.4. To creatively and innovatively engage in solving organizational challenges	
Course Outcomes: <ol style="list-style-type: none">1. Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.2. Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.3. Analyze the complexities associated with management of the group behavior in the organization.4. Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.	
Module 1: Organizational Behaviour: Nature and Scope, Models of organizational behavior, significance of special, psychological and social factors for understanding organization behavior, significance of Culture to organizations.	
Module 2: Personality: Nature and Determinants of Personality, Personality traits. Perception - Nature, Factors influencing, Perceptual errors, and Ways of overcoming. Learning - Nature and Principles. Attitudes - Nature, Formation, Ways of changing attitudes. Motivation - Nature, Maslow's, Herzberg, Adam's and Vroom's theories, motivational challenges. Work stress - Causes, Consequences and Ways of overcoming the stress, Work Life Balance.	
Module 3: Group Dynamics: Nature, Types, need for joining groups, Group formation, Group roles. Team dynamics- Nature, Types, Team issues. Power and Politics-Power dynamics, Power tactics, Essence of politics, Political activity, Ethics of power and Politics. Conflict-Nature, changing views, Causes, Consequences and Resolving	

conflict. Leadership–Nature, Theories, Styles Communication–Nature, Importance, Process, Barriers, Ways of making effective communication.

Module 4: Organisations:

Nature, Key factors in design, Key structures, and Organisations for future. Organisational Culture - Nature, Ways of building and Sustaining culture, Functional and dysfunctional culture. Organisational Change - Nature, Causes, Changes, Need for change, Ways of overcoming resistance, Organisational development. Decision making - Nature, Types of decisions, Process, Barriers, and Styles of decision making

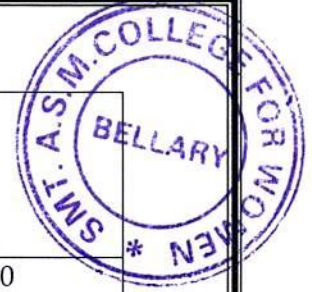
Module 5: Change Management

Introduction, Concept of Change and Change Management, Forces of Change - External Forces - Internal Forces, Types of Change, Change Management Process, Strategies for Change Management - Directive Strategy - Expert Strategy - Negotiative Strategy - Educative Strategy - Participative Strategy, Resistance to Change. Power and Politics in organization.

Suggested Books/Articles/Links for References:

1. Robbins, Judge, Millett & Boyle, "Organizational Behaviour", 7th Ed., Pearson, 2014.
2. Margie Parikh & Rajen Gupta, "Organizational Behaviour", Tata McGraw Hill, 2010.
3. P G Aquinas, "Organizational Behaviour: Concepts, Realities, Applications and Challenges", Excel Books, 2006.
4. JS Chandan, "Organizational Behaviour", Vikas Publishing House Pvt., Ltd., Noida, 2014.
5. K. Aswathappa, "Organizational Behaviour", HPH, 2007.
6. Dipak Kumar Bhattacharyya, "Organizational Behaviour", Oxford University Press, 2016.
7. R.S. Dwivedi, "Human Relations and Organizational Behaviour: A Global Perspective", Macmillan Business Books, 2010.
8. S. S. Khanka, "Organizational Behaviour: Text and Cases", S. Chand & Co. Pvt., Ltd., 2013.
9. Kalliath, et. al., "Organizational Behaviour", Tata McGraw Hill, 2011.
10. John W Newstrom & Keeth Devis, "Organizational Behaviour", McGraw Hill, Newyork 2004.
11. Hellriegel, Slocum and Woodman, "Organizational Behavior", South-Western, Thomson Learning, 9th edition, 2001
12. Robbins P, "Essential of Organizational Behaviour", 10th Ed., PHI, 2010.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Course Code: H2.2
Name of the Course: Business Research Methods

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To familiarize students with basic of research and the research process.
2. To Know the different sampling techniques available to conduct research.
3. To understand the various techniques available for testing the hypothesis
4. To help students in conducting research work and making research reports.

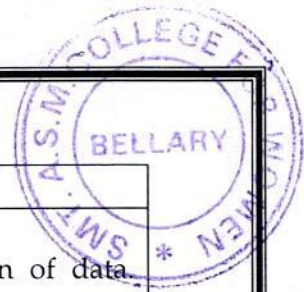
Course Outcomes:

1. Have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling.
2. Be able to formulate research problem and develop a sufficiently coherent research design.
3. Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques.
4. Have a basic awareness of data analysis, including descriptive & inferential measures.
5. Be able to write & develop independent thinking for critically analyzing research reports.

Module 1: Introduction to Business Research
Meaning and Scope of Business Research; Types and Methods of Research; Characteristics of Good Research; Steps in Research Process; Selection and formulation of a research problem, Ethics in Research.
Review of Literature: Need - Sources to collect review - How to write review of literature.

Module 2: Research Design and Sampling Techniques
Research Design: Meaning, nature, process of preparation, components of research design, Introduction - Census Vs. Sampling - Characteristics of Good Sample - Advantages and Limitations of Sampling - Sampling Techniques or Methods (Probability and Non-Probability) - Sample Design - Sampling Frame - Criteria for Selecting Sampling Techniques.

Module 3: Collection of Data
Data Meaning - Types of Data - Sources of Data - Primary Data - Secondary Data - Data Collection Instruments - Questionnaire - Interview Schedule Preparation Model - Pilot study.



Module 4: Data Processing and Analysis

Processing of data: Editing, Coding, Classification of data-Tabulation of data. Hypothesis Testing - Concept-Need - Characteristics of Hypothesis- Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests-T- Test-Z-Test-Chi Square Test -ANOVA (Theory Only)- Introduction to SPSS.

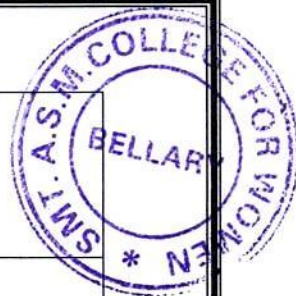
Module 5: Report Writing

Report Writing- Introduction - Types - Format - principles of writing report - Documentation: Footnotes and Endnotes - Bibliography -Citation Model - APA Model -Guidelines for writing references.

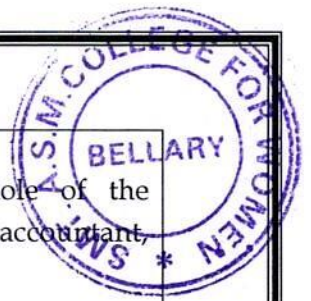
Suggested Books/Articles/Links for References:

1. "Methodology of Research in Social Sciences"- O.R. Krishnaswamy & M. Ranganatham, Himalaya Publishing House, 2008.
2. "Business Research Methods" - Alan Bryman & Emma Bell, 2008. Oxford University Press - India Edition.
3. Cooper and Pamela Business Research methods, Tata Mc Graw Hill, 2006.
4. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2006.
5. Panneerselvam, R., Research Methodology, PHI Learning Pvt. Ltd., New Delhi, 2004
6. "Research Methodology: Methods and Techniques" C. R. Kothari, 2008. New Age International Publishers.
7. "Methodology and Techniques of Social Research" - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.
8. "Business Research Methods" - William G. Zikmund, 2009. Cengage Learning - India edition.
9. Business Research: A Practical Guide for Undergraduates & Postgraduates "Jill Collis & Roger Hussey, 2009. Palgrave Macmillan - India.
10. "Research Methodology - A Step-By-Step Guide for Beginners" -- Ranjit Kumar, 2008. Pearson Education.
11. "Business Research Methods", Naval Bajpai, Pearson, 2011.
12. "Research Methodology in Commerce", S. Mohan & R. Elangovan, Deep and Deep Publications Pvt., Ltd., New Delhi, 2007.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: H2.3 Name of the Course: Contemporary issues in Accounting	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. to know the current issues in accounting such as Current cost accounting, Human resources accounting, social responsibility accounting and Inflation accounting.2. to identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application.	
Course Outcomes: <ol style="list-style-type: none">1. Achieve a deeper understanding of contemporary issues in accounting and finance and develop an ability to critically evaluate those issues within the related theoretical frameworks.2. Critically evaluate the role and regulation in financial reporting.3. Understand the need, importance and the measurement of HR Accounting.4. Identify the corporate social responsibility activities and its accounting.	
Module 1: Financial Reporting and Creative Accounting: Conceptual framework on accounting; Accounting concepts and conventions; preparation of financial statements as per IND AS; Annual reports and statutory trends in presentation of Annual reports and Creative accounting – Concepts and Methods.	
Module 2: Accounting for Price Level Changes Introduction, Limitations of Historical Accounting, Concept, Approaches – Current purchasing power methods – Current cost Accounting Method – Hybrid Method – Net realizable Value Accounting – replacement cost accounting technique, Advantages and disadvantages of accounting for price level changes.	
Module 3: Human Resource Accounting Introduction, Historical Background, concept, Nature, needs and significance, advantages – objectives and limitations of HRA, Approaches to measure HRA, Financial Disclosure of HRA, HR Practices in India.	
Module 4: Social Accounting Introduction, Concept, Features, Benefits, Objectives and scope of Corporate Social Accounting, Social Accounting Approaches, Social cost benefit analysis, social responsibility of Business, Preparation of Social income and Balance sheet, CSR in Indian Context.	



Module 5: Recent Trends in Accounting:

Forensic Accounting: Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors.

Pension cost accounting: Pension Schemes - accounting perspective.

Environmental Accounting: Concept, Approaches to Computation, Applications and Shortcomings, Environmental Reporting and Audit.

Suggested Books/Articles/Links for References:

1. Maheshwari, S.N. Advanced Accountancy, Vol. I, 4 II, Vikas Publishing House, New Delhi.
2. Shukla M.C. and T.S.Grewar: Advanced Accountancy, Sultan Chand and Co., New Delhi.
3. R.L.Gupta: Advanced Financial Accounting, S.Chand & Co., New Delhi.
4. Sari K Gupta. Arun Mehra, Contemporary issues in Accounting, Kalyani Publisher.
5. S P Jain, K L Narang, Advanced Accounting, Vol-II, Kalyani Publisher
6. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc.
7. Forensic Accounting for Dummies, Frimette Kass- Shraibman and Vijay Sampath.
8. Jawahar Lal, Accounting theory and Practice, Himalaya Publishing house
9. Accounting for Future, All Editions by ACCA

Note: Latest edition of text books may be used.

Name of the Program: Master of Commerce

Course Code: H2.4

Name of the Course: Managerial Economics

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks: 30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. to apply micro economic concepts and techniques in evaluating business decisions taken by firms.
2. To explain how tools of Production Function and price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

Course Outcomes:

1. Develop an understanding of the applications of managerial economics.
2. Interpret Production Function, Pricing Theory helps in business decision-making.
3. Describe how changes in demand and supply affect market.
4. Student will accomplish the identical Short Run and Long Run Equilibrium of a firm and industry and also about different market structure and various pricing techniques.

Module 1:

Managerial Economics - Meaning, Nature, Features, Scope and Application - Its Relationship with other disciplines - Role of Managerial Economist - Demand Analysis - Elasticity of demand - Determinants of demand and forecasting of demand.

Module 2:

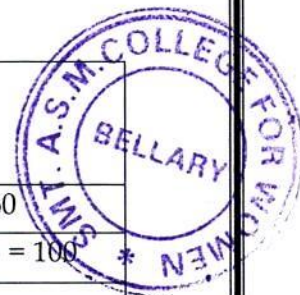
Production function - Law of Returns - Law of variable proportions - Law of Returns to Scale - Economies of large scale operation - Cost Concepts - Cost function - Cost Output relationship - Cost Control and Cost Reduction.

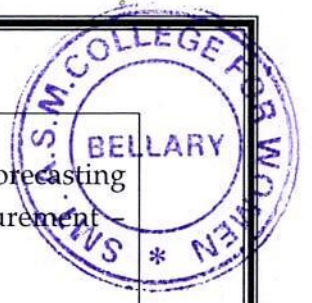
Module 3:

Price and Output decisions under Competitive conditions - Perfect Competition, Monopoly Competition, Monopolistic Competition and Oligopoly Competition - Price leadership - Price discrimination - Product line pricing - Price differentials.

Module 4:

Profit - Concept and Meaning - Theories - Measurement - Economic Profit vs. Accounting Profit - Profit Maximization vs. Profit Restriction - Profit Planning and Forecasting - Cost-Volume-Profit Analysis - BEP Analysis.





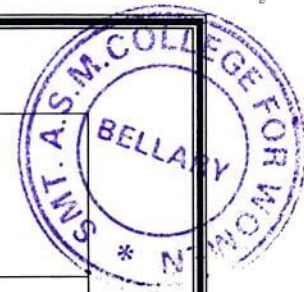
Module 5:

Macro Economics and Business decisions - Business Cycle - Economic Forecasting for business - National Income - Methods and Complexities of Measurement - Inequalities in Income - Causes, Consequences and Remedies.

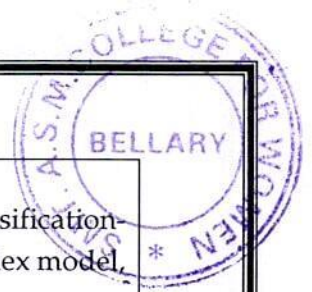
Suggested Books/Articles/Links for References:

1. Johnston, J., Econometric Methods, McGraw Hill Book Company, New Delhi, 1994.
2. Mote Paul, Gupta, Managerial Economics, TMH, 1977.
3. H. Craig Peterson, W. Cris Lewis, Managerial Economics, PHI, 1994.
4. P.L. Mehta, Managerial Economics, PHI, 2001.
5. Anand Sharma, Quantitative Techniques for Decision Making, Himalaya Publications, 2000.
6. Keith Davis, Human Behaviour at work, Mc Graw Hill Book Co., 1995.
7. Koontz, Harold, Cyril O'Donnell, and Heinz Woehrich; Essentials of Management, Tata McGraw - Hill, New Delhi.1984
8. VSP Rao & V. Hari Krishna, "Management' Excel Book, New Delhi - 2002
9. Harold Kontz, Hein Wehrich, "Essentials of Management" Tata McGraw Hill, 1999
10. Reddy P.N. and Appannaih - Essentials of Managerial Economics - HPH 2000.
11. Mithani D.M. - Managerial Economics - HPH, 2004.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: S2.5 Group 'A' FINANCE Name of the Course: Investment Management (Sapm)	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To understand different investment alternatives in the market2. To understand how securities are traded in the market and be able to analyze and price different securities3. To provide an exposure to the students on the various concepts of investment management4. To facilitate an in-depth study of various techniques and analytical tools there under.	
Course Outcomes: <ol style="list-style-type: none">1. Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.2. Students will understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.3. Students will know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.	
Module 1: Investment: objectives, nature, channels of investment- investment and speculation process of investment.	
Module 2: Capital Markets: stock exchanges- BSE -NSE-OTCEI-Trading in stock exchange-new issues market. Relevant SEBI guidelines.	
Module 3: Return: measurement of return, dividend discount models, growth phase models, H model. Risk-systematic risk v/s Unsystematic risk- the concept of BETA , Security market line, capital market line, return and risk- valuation- approaches valuation-bond valuation- preference shares valuation- common stock valuation.	



Module 4:

Portfolio: process of portfolio management, traditional view- diversification- modern portfolios- portfolio models- Markowitz model- sharpe single index model, CAPM Arbitrage Pricing Theory.

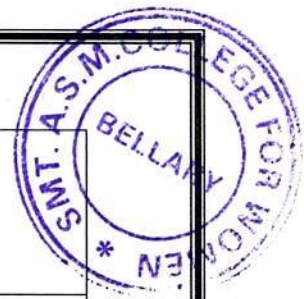
Module 5:

Derivatives: Option markets, option strategies and option valuation, Futures markets, strategies and pricing. Stock index futures, interest rate futures, Swaps using caps and floors in investment management.

Suggested Books/Articles/Links for References:

1. Chandra, Prasanna (2008), "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Limited, 3rd Edition.
2. Bhalla, V.K. (2006); "Investment Management", S. Chand; 12th Edition.
3. Ranganatham and Madhumathi (2005); "Investment Analysis and Portfolio Management", Pearson Education, First Edition.
4. Maheshwari, Yogesh (2008); "Investment Management", PHI Learning Private Limited, First Edition.
5. "Stock Market Book" (2005); Dalal Street Journal. 10. "The Layman's Guide to Mutual Funds" Outlook Publishing (India) Private Limited, First Edition.
6. Dr. Preeti Singh, Investment Management, Himalaya Publishing House, Edition 2015.
7. Yogesh Maheshwari, Investment Management, PHI, 2008.
8. Robert L. Hagin, Investment Management, Portfolio Diversification, Risk and Timing - Fact and Fiction, John Wiley & Sons, Inc., 2004.
9. Yogesh Maheshwari, "Investment Management", PHI, 2008.
10. S. Kavin, "Security Analysis and Portfolio Management", 2nd Ed., PHI, 2015.
11. Sudhindra Bhat, "Security Analysis and Portfolio Management", Excel Books, 2008.
12. Dhanesh Kumar Khatri "Security Analysis and Portfolio Management", Macmillan Publishing India Ltd., 2010.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Group B - Accounting and Taxation
Course Code: S2.5
Name of the Course: Cost Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

- Course Learning Objectives:**
1. To understand the significance of Costing Strategy and to identify in cost management.
 2. The understand the concept of activity-based costing
 3. To understand the concepts of JIT, Kaizen Costing and TQM
 4. To comprehend the decision-making techniques of costing.

- Course Outcomes:**
1. Apply appropriate decision-making techniques to a variety of costing problems.
 2. Familiarize with the Activity Based Costing and its Applications.
 3. Acquaint with cost of quality, Kaizen Costing and TQM
 4. Analyze the Pricing strategies in Decision Making.

Module 1: Costing Strategy.
different classification of cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

Module 2: Cost Control and Cost Reduction
Cost Control: Meaning, Definition, Reasons for using Cost Control Methods, Steps in Const Control, Techniques of Cost Control - Budgetary Control and Standard Costing.
Cost Reduction: Meaning, Definition, Features, scope, Advantages, Techniques used to reduce the cost - Target Costing (TC), Activity-Based Costing (ABC), Just in Time (JIT), Enterprise Resource Planning (ERP), Value Analysis and Value Engineering (VE). (Theory Only)
Key Differences Between Cost control and Cost Reduction

Module 3: 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.

Module 4: Just in Time, Kaizen Costing, Cost of Quality and TQM:

JIT - features, methodology in implementation of JIT, Benefits of JIT.

Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing.

Cost of Quality and TQM: Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM - basics, stages, principles, control, corrective actions

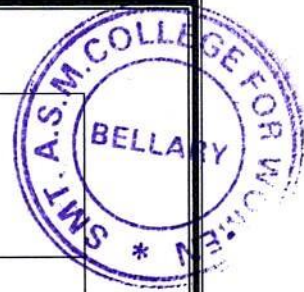
Module 5: Pricing Strategies in Decision Making:

Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing.

Suggested Books/Articles/Links for References:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. Sharma & Shashi. K Gupta ; Cost & Management Accounting Kalyani Publishers
3. Arora M N - A Text book of Cost & Management Accounting, Vikas Publishing, New Delhi
4. Lal Jawahar, Srivastava Seema. Cost Accounting, 5th Edition, 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. (2014) Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delh
7. Roger Cowe, *Hand Book of Management Accounting*, A Grower Handbook.
8. S. Mukherjee & A.P. Roychowdhury, *Advanced Cost and Management Accountancy*, New Central Book Agency, Calcutta.
9. Brown & Haward, Mac Donald , Evans, *Principles of Management Accountancy*, London.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: S2.5

Group 'C' MARKETING

Name of the Course: Services Marketing

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To understand the nature and unique characteristics of services and will equip the students for designing appropriate marketing strategy.
2. To develop diagnostic ability, analytical skills, decision-making competency, etc. to different real-life situations.

Course Outcomes:

1. Demonstrate an extended understanding of the similarities and differences in service-based and physical product-based marketing activities;
2. Demonstrate a knowledge of the extended marketing mix for services;
3. Develop and justify marketing planning and control systems appropriate to service-based activities;
4. Specify, analyze and select markets for specific service products;

Module 1:

Service: Concepts, scope of services, goods-services continuum, 4Is of services goods and services categorization. Industrial services. Segmentation target marketing and positioning. Customer expectations and perceptions of services, service flower.

Module 2:

Service Marketing Mix: Product, Pricing, Place, Promotion, People, Physical evidence and process. Service Quality- Dimensions of quality. Understanding Quality Management. Measuring service quality, service quality GAP model

Module 3:

Strategies for Marketing: Overview, strategies for dealing with intangibility, inventory, inconsistency and inseparability. Building customer Relationship through Segmentation and retention strategies. Service Marketing Triangle-external marketing. Internal Marketing. Relationship Marketing and interactive marketing.



Module 4:

Personal Selling: Advertising and sales promotion in service industry. Customer service in service Marketing- monitoring and measuring customer satisfaction- handling complaints effectively

Module 5:

Planning and Managing Service Delivery: creating delivery systems in price, cyberspace and time. The physical evidence of the service space. The role of intermediaries, enhancing value by improving quality and productivity.

Suggested Books/Articles/Links for References:

1. James A. Fitzsimmons and Mona J. Fitzsimmons Service Management , :Operations, Strategy, Information Technology , 2006. Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Robert Johnston and Graham Clark, 2005. Service Operations Management: Improving Service Delivery, Pearson Education, Delhi.
3. C. Bhattacharjee, Services Marketing, Excel Books 2009.
4. Valarie A Zeithamal, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit, "Services Marketing" Special Indian Edition, Tata Mc Graw Hill, 2008
5. Christopher Lovelock, and Jochen Wirtz, "Services Marketing- People, technology, strategy", Prentice Hall, 2014.
6. K Douglas Ioffinan and John E.G Bateson, "Essentials of Services Marketing: Concepts, Strategies and cases", Thomson, 2002
7. Rajendra Nargundkar, "Services Marketing – Text and cases", Tata Mc Graw Hill 2006.
8. Ravi Shankar, "Services Marketing – The Indian Perspective," Excel Books 2002.
9. R. Srinivasan," Services Marketing – The Indian context", First Edition, Prentice Hall of India, 2004
10. Valarie A.Zeithaml and Mary Jo-Bitner: Services Marketing- Integrating Customer Focus Across the firm, 3/e, TMH, 2016.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Group D: Bank Finance
Course Code: S 2.5
Name of the Course: Banking Law and Practice

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

- Course Learning Objectives:**
1. To acquire knowledge about banking laws in India as it is must for management students.
 2. to have conceptual clarity about the process of banking, product and stakeholders with reference to particular acts passed in India.
 3. A deep study about the remittance process, virtual banking, digital banking with various laws applicable in India.

- Course Outcomes:**
1. Discuss the impact of government policy and regulations on the banking industry.
 2. Evaluate the performance of the banking industry.
 3. Discuss bank lending policies and procedures.
 4. Discuss the Techniques of Financial Analysis and DuPont Model of Financial Analysis.

Module 1: Overview of Banking System
Government and RBI's Powers Opening of New Banks and Branch Licensing
Constitution of Board of Directors and their Rights Banks Share Holders and their Rights
CRR and SLR Concepts Cash- Currency Management Winding up - Amalgamation and Mergers
Powers to Control Advances - Selective Credit Control - Monetary and Credit Policy
Audit and Inspection Supervision and Control - Board for Financial Supervision - its Scope and Role
Disclosure of Accounts and Balance Sheets Submission of Returns to RBI, Corporate Governance.

Module 2: Legal Aspects of Banking Operations
Case Laws on Responsibility of Paying and Collecting Banker Indemnities or Guarantees - Scope and Application - Obligations of a Banker - Precautions and Rights - Laws relating to Bill Finance, LC and Deferred Payments - Laws Relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation etc. - Registration of Firms/Companies - Creation of Charge and Satisfaction of Charge.

Module 3: Banking Related Laws



Law of Limitation - Provisions of Bankers Book Evidence Act -Special Features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993 TDS Banking Cash Transaction Tax Service Tax, Asset Reconstruction Companies, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, The Consumer Protection Act, 1986, Banking Ombudsman Lok Adalats, Lender's Liability Act.

Module 4: Banker - Customer Relations

The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship Nature of Banking Business Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties Special Categories of Customers, such as Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents, Non-Resident Indians, Foreigners and the Legal Incidence of Each Different Types of Accounts such as Current Accounts, Savings Bank Account and Fixed Deposits Other Transactions between Banker and Customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services Rendered by Banks Special features of the relationship between banker and customer - Their mutual rights and duties - lien - Power to combine different accounts - Secrecy of account.

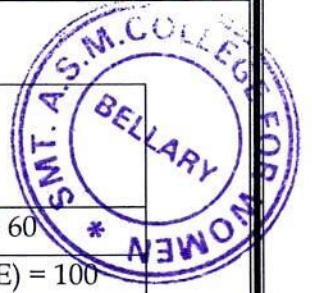
Module 5: Financial Analysis of Banks

Introduction; Role of financial analysis in financial management; Techniques of Financial Analysis; DuPont Model of Financial Analysis; Special issues in Financial Analysis of Banking Industry.

Suggested Books/Articles/Links for References:

1. M.L.Tannan, revised by C.R. Datta & S.K. Kataria : Banking Law and Practice, Wadhwa & Company, Nagpur
2. A.B. Srivastava and K. Elumalai : Seth's Banking Law, Law Publisher's India (P) Limited
3. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
4. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.
6. Study Material of The Institute of Company Secretaries Of India (ICSI).

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Open Elective 2
Name of the Course: Personal Finance

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks: 30 (CA) + 70 (SEE) = 100

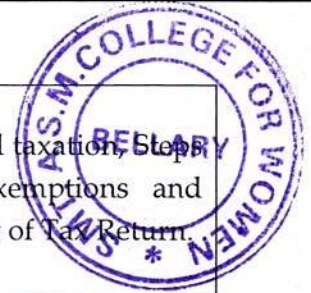
- Course Learning Objectives:**
1. To Recognize opportunities inherent with good personal financial planning.
 2. To Examine the risks associated with poor personal financial planning.
 3. To Analyze basic economic information.
 4. To Demonstrate the use of economic information to make informed personal financial decisions.

- Course Outcomes:**
1. Identify the major types of investment alternatives.
 2. Describe how safety, risk, income, growth, and liquidity affect your investment Decisions.
 3. Develop an understanding of personal and financial opportunity costs.
 4. Track personal investments in a portfolio including a balance sheet, cash flow statement, and personal budget.

Module 1:
Introduction to Financial Planning
Meaning and Definition of Finance, Personal, Personal Finance and Personal Financial Planning, Personal Finance Activities—Obtaining, Planning, Saving, Borrowing, Spending, Managing Risk, Investing, Retirement and Estate Planning, Key areas of Personal Financial Planning - Financial position planning, Financial cash flow planning, Adequate Protection, Tax Planning, Investment and wealth Planning, retirement Planning, estate Panning, The Benefits of Financial Planning, Importance of Personal Financial Planning, Process of Financial Planning, , Scope of Personal Financial Planning.

Module 2:
Investment planning
Meaning of Investment, why do People Invest, Process and objectives of investment Planning, Factors Affecting the Choice of Investments, Managing /mitigating the investment risks, Concept and measurement of return & risk for various assets class, Investment in Shares and Debentures, Mutual fund schemes including SIP, Drawbacks of investment informal groups as schemes of investment.

Module 3:



Personal Tax Planning

Meaning of Tax, types of Taxes, Tax Structure in India for personal taxation, Steps of Personal tax planning, Taxes on Employment Income, Exemptions and deductions for individuals, tax avoidance versus tax evasion, Filing of Tax Return.

Module 4:

Insurance Planning

Meaning and definition of Insurance, Common Terminologies - Premium, A Claim, Insurance Policy, Underwriters, Surrender Value, Excess, policy conditions, Need for Protection planning, Importance of Insurance Planning, Different forms of Insurance - life and non-life insurance schemes.

Module 5:

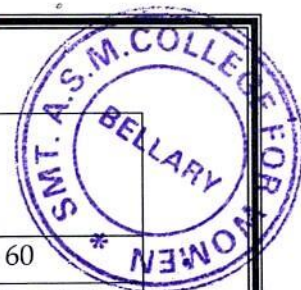
Retirement Planning

Retirement Planning Goals, Process of retirement planning, Major sources of Retirement Income, Pension plans available in India, Reverse mortgage, New Pension Scheme.

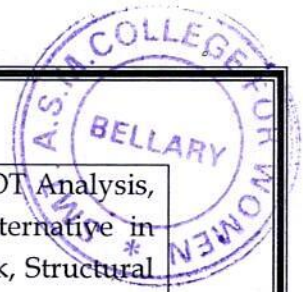
Suggested Books/Articles/Links for References:

1. Introduction to Financial Planning (4th Edition 2017) - Indian Institute of Banking & Finance.
2. Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill
3. Dr. Suresh Seth, Dr. Pooja Ohri, Thakur Publication Pvt Ltd.,
4. Madura, Jeff, Personal Finance, Pearson.
5. Arthur J. Keown., 2016. Personal Finance: Turing Money into Wealth. Prentice Hall.
6. Kapoor R, Robert J Hughes., 2017. Personal finance. McGraw Hill.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: H3.1 Name of the Course: STRATEGIC MANAGEMENT	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks: 30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To expose students to various perspectives and concepts in the field of Strategic Management.2. The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.3. To help students develop skills for applying these concepts to the solution of business problems.4. To help students to Formulate, implement and evaluate the strategy.	
Course Outcomes: <ol style="list-style-type: none">1. Understand the strategic decisions that organisations make and have an ability to engage in strategic planning.2. Explain the basic concepts, principles and practices associated with strategy formulation and implementation.3. Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.4. Analyze and evaluate critically real-life company situations and develop creative solutions, using a strategic management perspective.	
Module 1: Introduction: Introduction to Strategic Management, Concept of Corporate Strategy, Vision, Mission and Objectives in Business, Strategic Management Process, The 7-S Framework, Strategic Levels in Organization, Corporate Policy and Planning in India. Board of Directors and Top Management: Board of Directors - Role and Functions, Top Management - Role and Skills, Board Functioning - Indian Context	
Module 2: Environmental Analysis: Environmental Scanning, Industry Analysis, The synthesis of External Factors, External Factors Analysis Summary (EFAS), Internal Scanning, Value Chain Analysis, Synthesis of Internal Factors, Internal Factors Analysis Summary (IFAS) CASE STUDY I	
Module 3:	



Strategic Analysis And Strategic Planning: Situational Analysis, SWOT Analysis, Portfolio Analysis, BCG Matrices, Stages in Strategic Planning, Alternative in Strategic Planning, Pestel Framework, Porter's Five Forces Framework, Structural Drivers of Chance, Diversification Strategy.

Module 4:

Formulation And Implementation Of Strategy: Strategy Formulation Function-wise (Production Strategy, Marketing Strategy, Manpower Strategy), Structuring of Organization for Implementation of Strategy, Strategic Business Unit, Business Process Re-engineering, Core Competence and Critical Success Factors

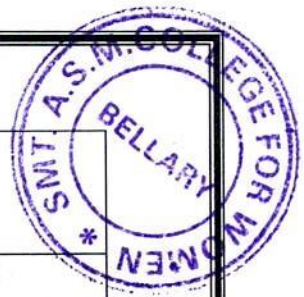
Module 5:

Evaluation and Other Strategic Issues: Evaluation and Control, Strategic Information Systems, Strategic Issues in Small and Medium Enterprises and Non Profit Organizations.

Suggested Books/Articles/Links for References:

- 1.R Srinivasan, Strategic Management - The Indian Context, 3rd Edition, PHI, 2008.
- 2.R Srinivasan, Case Studies in Marketing - The Indian Context, 4th Edition, PHI, 2008.
- 3.Strategic Management : Concepts & Cases - Upendra Kachru, Excel Books.
- 4.Strategic Planning: Formulation of Corporate strategy - V.S. Ramaswamy, S. Namakumari- Macmillan Publishing House Ltd.
- 5.Management Policy & Strategic Management - R.M.Shivastava, Himalaya Publishing House, Mumbai.
- 6.Crafting and Executing Strategy by Thompson, Strickland, Gamble and Jain - 14th Edition Tata McGraw Hill
- 7.Strategic Management -Formulation, Implementation and Control By John A Pearce II, Richard B. Robinson Jr. 9th Edition (The Mc-Graw Hill Companies)
- 8.Management Policy and Strategic Management (Concepts, Skills and Practices) By R. M. Srivastava, Himalaya Publishing House
- 9.Essence of Strategic Management -By Bowman, Cliff, Prentice Hall N. J

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: H3.2 Name of the Course: E-Commerce	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks: 30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To Explain the concept of ecommerce and its revolution.2. To Explain the infrastructure of the Internet and how the various elements contribute to the marketing distribution solutions.3. To Explain and develop solutions for implementing an ecommerce site.4. To Discuss security and ecommerce and the ramifications of neglecting it.5. To Create a marketing plan and promotional plan for an ecommerce site	
Course Outcomes: <ol style="list-style-type: none">1. Analyze the impact of E-commerce on business models and strategy.2. Describe the major types of E-commerce.3. Explain the process that should be followed in building an E-commerce presence.4. Identify the key security threats in the E-commerce environment.5. Describe how procurement and supply chains relate to B2B E-commerce.	
Module 1: Introduction to E-Commerce: The revolution is just beginning, E-commerce: A Brief History, Understanding E-commerce: organizing Themes	
Module 2: E-commerce business models and concepts, the internet and World Wide Web: Ecommerce infrastructure E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web: Features	
Module 3: Building an ecommerce web site, Security and payment Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	

Module 4:

E-commerce marketing concepts, Online retailing and services

Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services

Module 5:

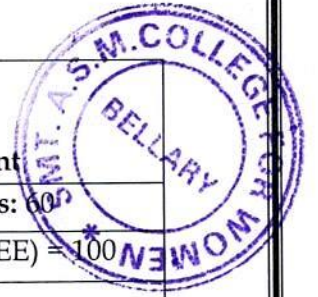
Social networks, auctions, and portals

Social networks and online communities, Online auctions, E-commerce portals

Suggested Books/Articles/Links for References:

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI
3. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
4. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
5. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
6. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
7. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
8. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
9. Sushila Madan, E-Commerce, Taxmann
10. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: H3.3 Name of the Course: Women Entrepreneurship Development	
Course Credits: 4	Total No. of Teaching Hours: 600
Number of Hours per week: 5	Total Marks: 30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To acquaint students to understand the basic concepts of Women Entrepreneurship.2. To understand the role of Financial Institutions in support of Women Entrepreneurs.3. To study the impact of SHGs and Microfinance on Empowerment of Women.	
Course Outcomes: <ol style="list-style-type: none">1. Understand the role of women entrepreneurship in different facets of society.2. Know the various livelihood supports for women Employment opportunities.3. Elucidate the role of various developmental schemes supporting women entrepreneurship.4. It helps to provide exposure of the Micro Finance, SHGs and Governmental support to Women Entrepreneurs	
Module 1: Entrepreneurship - Concept of Entrepreneurship - Nature and Development of Entrepreneurship - Entrepreneurial decision process - Entrepreneurial traits - types - Culture and structure - competing theories of Entrepreneurship - Entrepreneurial motivation - Establishing Entrepreneurial Systems.	
Module 2: Entrepreneurial Process - Identifying and evaluation the opportunity - developing a business plan - resources required and the managing the enterprise. Strategic orientation - commitment to opportunity - resources - control of resource and management structure. Entrepreneurial Careers - education - training - Entrepreneurial Ethics.	
Module 3: Women entrepreneurship - Concept Of Women Entrepreneurs, Importance of Women Entrepreneurship, Functions of Women Entrepreneurs, Typologies Of Women Entrepreneurs, factors contributing to women entrepreneurship progress, Entrepreneurial skills and competency requirements for women entrepreneur,	

Problems of Women Entrepreneurs, Role Models of Woman Entrepreneurs, Women Entrepreneurship In Karnataka, Role Of Women Entrepreneurs In India.

Module 4:

Role of financial institution in support of women entrepreneurial activities: SIDO, DIC, EDI, NAYE, NISIET, SIDBI, SEF, WCFC and commercial banks, Long term and Short term finance. Obstacles in Getting Financial Assistance by Institutions

Module 5:

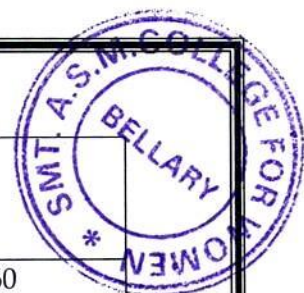
Self Help Group and Micro Finance:

SHGs and different schemes, SHG and Poverty Alleviation Programs, SHG and Special Programs/ Schemes, Benefit of SHGs to women, Microfinance - An Introduction, Demand and Supply of Microfinance, Microfinance - A Development Strategy and an Industry, Role of Grameen Banks in Microfinance, Microfinance Approaches and Financial Inclusion, Impact of Microfinance on Empowerment of Women.

Suggested Books/Articles/Links for References:

1. Anil Kumar; Women Entrepreneurship in India, Regal Publications, New Delhi
2. Deepak M. Walolar: Women Entrepreneurs, Himalaya Publishing House, New Delhi.
3. Mridula Velagapudi, Women Entrepreneurship.
4. C. B. Gupta and S. S. Khanka; Entrepreneurship and Small Business Management; Sultan Chand & Sons, New Delhi.
5. C. B. Gupta and N. P. Srinivasan; Entrepreneurial Development in India; Sultan Chand & Sons, New Delhi.
6. Shankaraiah; Entrepreneurship Development; Kalyani Publishers, New Delhi.
7. G. K. Warshney; Fundamentals of Entrepreneurship; Sahitya Bhavan, Agra.
8. S. S. Kanka; Entrepreneurship Development; Sultan Chand & Sons, New Delhi.
9. C. S. V. Murty; Small Scale Industries and Entrepreneurial Development; Himalaya Publishing House, Mumbai.
10. Aruna Kaulgud; Entrepreneurship Management; Vikas Publications, New Delhi.
11. Chetan Kal(ed) Women and Development Discovery Publishing Home, New Delhi,
12. Journal of Women's Entrepreneurship and Education

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: H3.4

Name of the Course: International Business

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. The purpose of this paper is to enable the students learn nature, scope and structure of International Business.
2. To enable the study of organisations, their management and the changing external and international contexts.
3. To apply knowledge and understanding of international business and management to complex issues, both systematically and creatively, to improve business and management practice.

Course Outcomes:

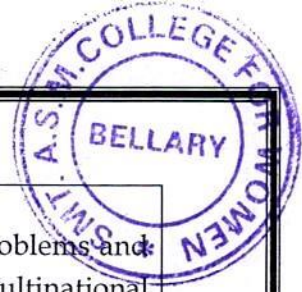
1. Explain the concepts in international business with respect to foreign trade/international business
2. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects
3. Analyze the principle of international business and strategies adopted by firms to expand globally
4. Integrate concept in international business concepts with functioning of global trade
5. It helps to understand the influence of various environmental factors on international business operations.

Module 1:

Introduction to International Business: Importance, nature and scope of International business; Modes of entry into International Business; Internationalization process and managerial implications; Multinational Corporations and their involvement in International Business: Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.

Module 2:

Globalization: Globalization- Forces- Meaning- dimensions and stages in Globalization- Kenchi Ohmae Model- Introduction to theories of International Trade by Adam Smith- Ricardo and Ohlin & Heckler Trading Environment of International Trade- Tariff and Non-tariff Barriers- Trade Blocks- Rise of new economies like Japan- South East Asia and BRIC countries



Module 3:

Multinational Corporations: Managing Multinational Enterprises - Problems and Potential - Technology Transfer - host and home country relations - Multinational Service Organizations - Indian companies becoming Multinationals - Potential-Need and Problems

Module 4:

Foreign Trade Policies and Practices: Recent Trends in India's Foreign Trade - Foreign direct Investment - Foreign Institutional Investor - Export and Import Policy - Trade Policy - Balance of Payment - Custom and Tariff Rationalization- Identifying Foreign Markets and Overseas markets- International Marketing Mix- Product Development- Transfer Logistics and Distribution Channels- Role of Documentation in International Trade - Export Pricing - Methods of International Payments.

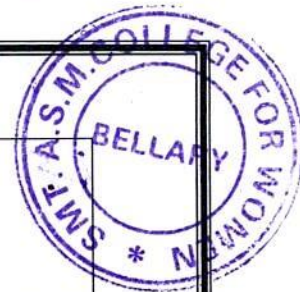
Module 5:

International Institutions: Role of International Institutions like GATT- WTO- IMF- IBRD- IDA- IFC- UNCTAD in International Business- Recent Trends in World trade

Suggested Books/Articles/Links for References:

1. DrSubhaRao P- (2008)-International Business - Text and Cases- (4 ed.)- Himalaya Publishers
2. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
3. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
4. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth.
5. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, Addison Wesley, Readings.
6. Hill, Charles W. L., International Business, McGraw Hill, New York.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: S 3.5

Group 'A' FINANCE

Name Of he Course: Global Financial Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. Understand the various stages of expansion overseas that multinational corporations utilize in order to benefit from globalization.
2. Describe the international monetary system and the foreign exchange markets.
3. Examine the Balance of Payments (BOP) data and determine its implications for international competition.
4. Explain translation, transaction, and economic exposure to exchange rate changes.

Course Outcomes:

1. Analyze, apply and evaluate information within the global financial environment of foreign exchange to solve problems and make informed decisions.
2. Review the problems of dealing in foreign currency and the advantages and disadvantages of overseas funding
3. Recognize and calculate forward exchange rates given spot rates.
4. Demonstrate an integrative understanding of the foreign exchange market and the relationships between interest rates, spot and forward rates and expected inflation rates

Module 1:

International financial Environment- The Importance, rewards & risk of international finance- Goals of MNC - International Business methods - Exposure to international risk- International Monetary system- Multilateral financial institution. International Flow of Funds: Balance of Payments (BoP), Fundamentals of BoP, Accounting components of BOP, Factors affecting International Trade and capital flows, Agencies that facilitate International flows. BOP, Equilibrium & Disequilibrium. Trade deficits. Capital account convertibility (problems on BOP). International Monetary System: Evolution, Gold Standard, Bretton Woods system, the flexible exchange rate regime, the current exchange rate arrangements, the Economic and Monetary Union (EMU).

Module 2:

Foreign Exchange Market: Function and Structure of the Forex markets, Foreign exchange market participants, Types of transactions and Settlements Dates,

Exchange rate quotations, Nominal, Real and Effective exchange rates, Determination of Exchange rates in Spot markets. Exchange rates determinations in Forward markets. Exchange rate behaviour-Cross Rates- - Arbitrage profit in foreign exchange markets, Swift Mechanism. Triangular and locational arbitrage

Module 3:

International Financial Markets and Instruments: - Foreign Portfolio Investment. International Bond & Equity market. GDR, ADR, Cross listing of shares Global registered shares. International Financial Instruments: Foreign Bonds & Eurobonds, Global Bonds. Floating rate Notes, Zero coupon Bonds, International Money Markets International Banking services -Correspondent Bank, Representative offices, Foreign Branches. Forward Rate Agreements

Module 4:

International Parity Relationships & Forecasting Foreign Exchange rate: - Measuring exchange rate movements-Exchange rate equilibrium - Factors effecting foreign exchange rate- Forecasting foreign exchange rates .Interest Rate Parity, Purchasing Power Parity & International Fisher effect. Covered Interest Arbitrage

Module 5:

Foreign Exchange exposure: - Management of Transaction exposure- Management of Translation exposure- Management of Economic exposure- Management of political Exposure- Management of Interest rate exposure.

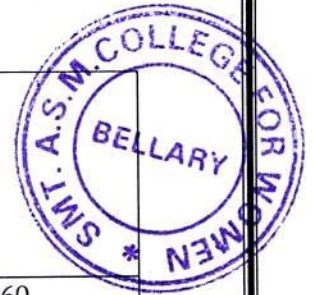
Foreign exchange risk Management: Hedging against foreign exchange exposure - Forward Market- Futures Market- Options Market- Currency Swaps-Interest Rate Swap-Hedging through currency of invoicing- Hedging through mixed currency invoicing -Country risk analysis.

Suggested Books/Articles/Links for References:

1. International Finance Management - Eun & Resnick, 4/e, Tata McGraw Hill.
2. Multinational Business Finance - Eiteman, Moffett and Stonehill, 12/e, Pearson, 2011.
3. International Financial Management - Jeff Madura, Cengage Learning 2008.
4. International Financial Management - Vyuptakesh Sharan, 6/e, PHI, 2011.
5. Multinational Financial Management-Alan C. Shapiro, 10/e, Wiley India Pvt. Ltd., 2011.
6. International Financial Management - Madhu Vij, Excel Books, 2010.
7. International Financial Management - Siddaiah T, 1/e, Pearson, 2011.
8. International Finance - Imad Moosa, 3/e, Tata McGraw Hill, 2011.

Note: Latest edition of text books may be used.

Name of the Program: Master of Commerce
 Course Code: S 3.5
 Group B: Accounting and Taxation
 Name of the Course: Corporate Tax Planning



Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To provide theoretical knowledge in the field of corporate tax planning.
2. To expose the students to the latest provisions of Income Tax Act.
3. To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.
4. To provide, master and reinforce skills in calculating tax savings and in applying methods of tax planning in companies and financial institutions.

Course Outcomes:

1. Understand tax management concepts and evaluate the tax planning tools.
2. Knowledge about the various financial management Decision of the companies
3. related to tax planning.
4. Ability to calculate tax of firm and companies.

Module 1:

Meaning of Assessee, Corporate Assessee and various definitions, Computation of taxable income of companies, Computation of the amount of corporate tax liability; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Minimum Alternate Tax (115JB); Problems on computation of MAT; problems on Total Income as per normal provisions and tax liability - problems on tax credit.

Module 2:

Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Special Economic Zones (SEZ) - sections 80G, 80IA, 80IAB, 80IB, 80IC, 35AD, 10AA. Deduction for R&D expenditure under section 35; Problems on 80G.

Module 3:

Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Tax on distributed profits of domestic companies; Tax on income distributed to unit holders; double taxation treaties; Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company; General Anti-Avoidance Rules.

Module 4:

Tax planning with reference to managerial decisions - Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations, (Problems on decisions).

Module 5:

Procedure for Assessment - types of Assessments, Advance tax, tax deducted at source, filing of returns, Interest or penalty under section 234A, B, C. (Problems on Advance Tax and Interest Calculation)

Suggested Books/Articles/Links for References:

1. V K Singhania and Kapil Singhania, Direct taxes law and practice, Taxmann, New Delhi.
2. Vinod K Singhania and Kapil Singhania, Corporate tax planning and management, Taxmann, New Delhi.
3. H C Mehrotra and SP Goyal, Direct taxes, Sahitya Bhavan Publications, New Delhi.
4. E A Srinivas, Corporate tax planning: Tata McGraw Hill
5. Income tax Act 1961 as amended till date.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: S 3.5

Group 'C' MARKETING

Name of the Course: Retail Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To have students develop marketing competencies in retailing and retail consulting.
2. To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies.
3. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills.

Course Outcomes:

1. Clarify the concept and related terms in retailing.
2. Comprehend the ways retailers use marketing tools and techniques to interact with their customers.
3. Understand various formats of retail in the industry.
4. Recognize and understand the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy.

Module 1:

Introduction to Retailing: Introduction, Meaning of Retailing, Economic Significance of Retailing, Retailing Management Decision Process, Product Retailing vs. Service Retailing, Types of Retailers, Retailing Environment, Indian vs. Global Scenario.

Module 2:

The Retail Marketing Segmentation: Introduction, Importance of Market, Segmentation in Retail, Targeted Marketing Efforts, Criteria for Effective Segmentation, Dimensions of Segmentation, Positioning Decisions , Limitations of Market Segmentation
Store Location and Layout: Introduction, Types of Retail Stores Location, Factors Affecting Retail Location Decisions, Country/Region Analysis, Trade Area Analysis, Site Evaluation, Site Selection, Location Based Retail Strategies

Module 3:

Retail Marketing Strategies: Introduction, Target Market and Retail Format, Strategy at different levels of Business, Building a Sustainable Competitive Advantage, the Strategic Retail Planning Process, Retail Models, Retail "EST" model

Module 4:

Retail Merchandising: Introduction, Understanding Merchandising Management, Activities of a Merchandiser, Retail Merchandising Management Process

Private Branding in Retail-Introduction, Difference between a Store/Private, Brand and a National Brand, Growth Drivers of Private Label, Global Scenario of Private Labels, Indian Market Scenario, Advantages of Private Label, Disadvantages of Private Label

Module 5:

Integrated Marketing Communication in Retail - Introduction, Understanding Integrated Marketing Communication, Elements of Communication Process, Communication Plan - Integrated marketing process, Tools of IMC, Upcoming tools of IMC, Factors influencing the Increased use of sales promotion

E-Tailing- Introduction, E-tailing, Role of Technology in Satisfying Market Demand, Technology in Retail Marketing Decisions, Structure and Developments in E-tailing, Factors Influences the Growth of E-Tailing, Advantages & Disadvantages of E-Tailing, Future of Electronic Retailing

Suggested Books/Articles/Links for References:

1. Michael Levy and Barton A. Weitz, Retail Management, Tata McGraw Hill, Fifth Edition, 2004.
2. Barry Berman & Joel R Evans, Retailing Management, A Strategic Approach, Macmillan Publishing company, 4 th Edition, 1989.
3. James R Ogden & Denise T Ogden, BiZstantra, Integrated Retail Management, Indian Adoption, New Delhi, 2005.
4. Michael Levy & Bartan A Weity, Retailing Management, Tata McGraw Hill Publishing Company Ltd., 5th Edition, 2003.
5. William R Davidson, Daniel R Sweency and Ronold W Stampfel; John Wiley & Sons, Retailing Management 6th Edition, 1988.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: S 3.5

Group 'D' BANK FINANCE

Name of the Course: Treasury Management

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks: 30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To expose students to the various activities of the treasury department.
2. To provide students with a perspective of the various treasury functions and create an integrated mindset.

Course Outcomes:

1. Enhances the ability of understanding the different types markets available and its Function.
2. Able to understand the different treasury products for foreign exchange (forex) markets and forex derivatives
3. students will understand pricing, hedging, securitization, forecasting and the essentials of Treasury management.

Module 1:

Introduction to Corporate Treasury Management - Overview of Corporate Treasury Management, need and benefits, functions and Treasury exposures. Organisation structure of treasury.

Module 2:

Financial Markets: The Money Market - money market, types of financial markets (the other is capital market). Money market instruments and regulation of the market.

Capital Market - type of financial markets viz. capital market. Stock market (both equity and preference) and debt market. Regulation of capital market, commodity markets.

Module 3:

Treasury Products - Treasury products for foreign exchange (forex) markets and forex derivatives. Commodity market instruments

RBI and the Foreign Exchange Market - Crucial role of our country's central bank i.e. Reserve Bank of India (RBI) in forex management. Development of

forex market in India is delineated, capital account convertibility, and Foreign Exchange Management Act (FEMA) is introduced

Module 4:

Liquidity Planning and Managing Cash Assets - Introduction of treasury management - liquidity -planning and control of liquidity CMS or cash management systems (both domestic and international), role of working capital management in liquidity

Business Risk Management - Business risks, Measurement of business risks and mitigation by effective treasury management.

Module 5:

Treasury Risk Management - Treasury risks, function the market risks role of asset-liability management.

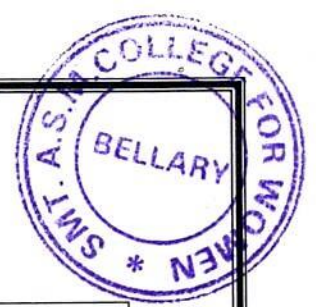
Integrated Treasury - Introduction, responsibilities of Treasury. Accounting risks associated with financial reporting and disclosure of treasury exposures in the balance sheet.

Suggested Books/Articles/Links for References:

1. "Theory and Practice of Treasury and Bank Management in Banks", Indian Institute of Banking and Finance, Taxmann Publication Pvt. Ltd.
2. Steven M. Bragg, "Treasury Management: The Practitioner's Guide", Wiley Publishing.
3. John Ogilvie, "Treasury Management: Tools and Techniques for Countering Financial Risks", CIMA, Kogan Page.
4. Vincent Baritsch, "Bank Treasury Management", Institute of Financial Services

Note: Latest edition of text books may be used.





Name of the Program: Master of Commerce Course Code: Open Elective 3 Name of the Course: Basics of Income Tax	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks: 30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To Explain the canon of taxation and types of assessment of individual assessee.2. To Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual.3. To Compute income from salary of an Individual assessee4. To Compute income from House property an Individual assessee5. To Understand the Concepts of Income from Business and Profession, Capital Gain and Other Sources of Income.	
Course Outcomes: <ol style="list-style-type: none">1. Describe the canon of taxation and types of assessment of individual assessee.2. Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual.3. Shows the computation of income from salary of an Individual assessee.4. Shows the computation of income from House property an Individual assessee.5. Shows the Computation of Gross Total Income.	
Module 1: Basic of Income Tax: Brief History, Legal Frame Work, Types of Taxes, Cannons of Taxation, Important Definitions, Assessment, Assessment Year, Previous Year, Exceptions to the general rule of Previous Year, Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income, Exempted Incomes: Introduction, Exempted Incomes U/S 10 (Restricted to Individual Assessee) (Theory Only).	
Module 2: Residential Status: Rules for determining residential status of an Individual, Determination of residential status, Incidence of tax, Computation of gross total income on the basis of residential status, Practical problems.	
Module 3: Income from Salary: Meaning, Basis of Charge, Definitions: Gratuity, Pension, Leave Salary, Allowances, Perquisites: Tax Free Perquisites, Taxable Perquisites, Perquisites Taxable in all	

Cases - Perquisites Taxable in Specified Cases, Provident Fund - Deductions from Salary U/S 16 - Problems on Income from Salary.

Module 4: Income from House Property:

Basis of Charge, Deemed Owners, Exempted Incomes from House Property, Annual Value, Determination of Annual Value, Treatment of Unrealized Rent, Loss due to Vacancy, Deductions from Annual Value, Problems on Income from House Property (Excluding Pre-Construction interest).

Module 5: Gross Total Income

Income from Business and Profession, Income from Capital Gains, Income from Other Sources (Theory Only - Computed income should be given while calculating Gross Total Income), Computation Gross Total Income.



Suggested Books/Articles/Links for References:

1. Income Tax Law and Practice, by Gaur and Narang, Kalyani Publishers.
2. Vinod K. Singhania: Students 'Guide to Income Tax, Taxman Publications, Kapil Singhania, New Delhi.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication. Government of India- Income Tax Manual
4. Income Tax Act and Latest Finance Act
5. Income Tax. by M. B. Kadkol
6. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax - I, Vittam Publications

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: H4.1 Name of the Course: Business Ethics and Corporate Governance	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks: 30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To understand the importance of ethical practices in business.2. To know the various committee recommendations on corporate governance.3. To understand the ethical issues in Marketing and Human Resource Management.4. To understand the CSR activities and its provisions available in companies act 2013.	
Course Outcomes: <ol style="list-style-type: none">1. Analyze the contribution of Corporate Governance to build strong corporates.2. Compare the practices of corporate governance in developing countries.3. Understand the impact of ethical practices adopted in HR and Marketing.4. Understand the implications of CSR strategy for sustainable development.	
Module 1: Business Ethics an overview: Nature - Need - Importance, Sources of Ethics: Religion, Philosophical System. Ethical Concepts: Values - Moral Standards - Principles of Rights - Justice - Equality- Care - Virtue- Agency - Prisoners Dilemma - Types and codes of ethics. Cognitivism and noncognitivism; consequentialism versus non-consequentialism- Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism.	
Module 2: Ethical issues in Marketing Management - Marketing Strategy, Marketing Mix - Pricing and Distribution- Advertising and its Impact. Product Safety - Due Care theory -Contractual theory - Strict Liability Theory. Ethical issues in Human Resource Management - Nature of employment contracts, Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment, Individualism versus collectivism in human resource management practices	
Module 3: Ethics and Information Technology: Ethical issues relating to computer applications; security threats - computer crime- computer viruses- software piracy- hacking - computer crime prevention - ethical dilemmas and considerations.	



Module 4:

Corporate Governance: Meaning - Definition - Significance - Principle of Corporate Governance, Scams and Issues of Corporate Governance - Strategies and Techniques to Sound Corporate Governance- Indian Model. Corporate Governance code and its future scenario. Changes in corporate governance issues as per new Companies Act 2013.

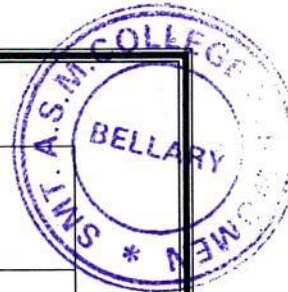
Module 5:

Corporate Social Responsibility: Definition - importance - Scope - Advantages - Steps. Theoretical Justification for CSR - CSR as a Business strategy for sustainable Development. External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR.

Suggested Books/Articles/Links for References:

1. Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2008). Business Ethics, Ethical Decision Making & Cases, Seventh Edition. Boston, MA: Prentice Hall.
2. Manuel G. Valasquez, Business Ethics - Concepts and Cases, Pearson Education, 2002.
3. John R. Boatright, & Bibhu Prasan Patra., Ethics and conduct of Business, sixth edition, Pearson, 2011.
4. Parthasarathy S, Rangarajan P, Concepts and realities in Business Ethics, Sadagopan Publishers, 2003.
5. Bhatia SK, Business ethics and managerial values, Deep and Deep Publications, 2001.

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: H4.2

Name of the Course: Corporate Law

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

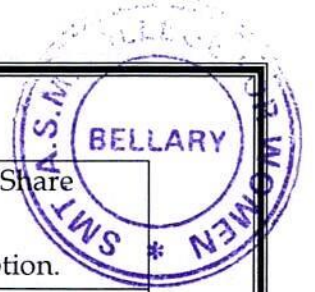
1. To impart basic knowledge of the provisions and its procedures of the Companies Act 2013.
2. to provide in-depth knowledge about incorporation, raising capital by companies, borrowings and investments by companies, foreign direct investment in Indian companies.
3. To understand the procedure for accepting the deposits by Companies
4. To Know the procedure to appoint Auditor and his/her duties and responsibilities.

Course Outcomes:

1. Helps students to understand the provisions of Companies Act, 2013.
2. Learning about raising of capital by companies in compliance with SEBI regulation.
3. Learning legal aspects of accounts and audit of companies with role of auditors.
4. In-depth understanding about different business organisations and comprehend importance of company form of business organisation with its incorporation and administration

Module 1: Preliminary- Accounting Standards, Articles, Authorized Capital, Board of Directors, Called up Capital, Charge, Debenture, Deposit, Director, Dividend, Financial Statements, Financial Year, Issued Capital, Member, Memorandum, Private Company, Public Company, Related Party, Share, Small Company, Sweat Equity Shares, Associate, Joint Venture, Auditing Standards, Body Corporate, Books & Paper, Chartered Accountant, Company, Company Limited by guarantee, Company Limited by Shares, Employee Stock Option Plan, Foreign Company, Free Reserves, Holding Company, Key Managerial Personnel, Net worth, One Person Company, Paid up share capital, Promoter, Prospectus, Relatives, Subsidiary Company, Turnover, Independent Director. Incorporation Of Company And Matters Incidental Thereto -Incorporation - Public and Private Company, Incorporation Requirements, Pre and Post Incorporation Contracts, Memorandum and articles of Association, Commencement of Business, Alteration of MOA and AOA, Registered office.

Module 2: Prospectus and Allotment of Securities - Public offer and private placement Share Capital and Debentures - Kinds of securities - Equity shares, Preference shares, Debentures, steps involved in the issue, reduction and



transfer of securities, Right shares, Issue of bonus shares, Reduction of Share Capital, Buy back of shares, Issue of Sweat equity shares, Transfer and transmission of securities, Debenture - Introduction, issue and redemption.

Module 3: Acceptance of deposits by companies - Acceptance of deposits from public for private companies. Registration of charges - Duty to register charges, etc., Application for registration of charge, Satisfaction of charge, Company's register of charges.

Module 4: Meetings - Types of General Meeting - Annual General Meeting and Extraordinary General Meeting - transaction of business, Notice of meeting, Calling of extraordinary general meeting, Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting. Resolutions - Ordinary and special resolutions, Resolutions requiring special notice, Resolutions passed at adjourned meeting Resolutions and agreements to be filed.

Meetings Of Board And Its Powers - Meetings of Board, Quorum for meetings of Board, Place of holding meeting, Powers of Board, Loan to directors, etc., Loan and investment by company, Related party transaction.

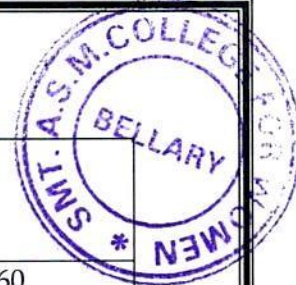
Module 5: Declaration And Payment of Dividend - Declaration of dividend, Unpaid Dividend Account, Investor Education and Protection Fund. Accounts of Companies - Books of account, etc., to be kept by company, financial statement, Financial Statement, Board's report, etc., Corporate Social Responsibility.

Audit And Auditors- Appointment of auditors, Removal, resignation of auditor and giving of special notice, Eligibility, qualifications and disqualifications of auditors, Remuneration of auditors, Powers and duties of auditors and auditing standards, Auditor not to render certain services, Auditors to sign audit reports, etc., Auditors to attend general meeting.

Suggested Books/Articles/Links for References:

1. Majumdar, A.K., and G.K. Kapoor, Company Law and Practice, Taxmann, New Delhi
2. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd.,
3. Ramaiya, A Guide to Companies Act, LexisNexis Buttersworth wadhwa.
4. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.
5. Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.
6. Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi
7. Bare Act pocket edition - Taxmann
8. Company Law - Avtar Singh
9. Company Law - Nabhi Publication

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: H4.3 Name Of the Course: Accounting Software Packages	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To give students a foundation in functional use of the most commonly used accounting software in India2. This course helps students to work with Microsoft Excel and the accounting software Tally Prime.3. To understand the security problems faced in Computerized Accounting.4. To understand the financial Functions in Microsoft Excel 2016.	
Course Outcomes: <ol style="list-style-type: none">1. It also helps students to understand the practical applications of computerized accounting in the organizations.2. Explain the basic steps of recording business transactions in Tally Prime3. Explain the measures to overcome with security problems while using Accounting Software packages.4. Provides the basis for using financial functions using MS Excel 2016	
Module 1: Accounting Software: concept of Computerized Accounting System, Comparison between Manual and Computerized Accounting, Advantages of Computerized Accounting System, Limitations of Computerized Accounting System, Sourcing of Accounting Software, Generic Considerations before Sourcing an Accounting Software.	
Module 2: Microsoft Excel: Introduction to Microsoft Excel 2016, Create Spreadsheet, Adjust Columns Width, Type Text and Numbers, Undo and Redo, Insert and Delete Rows and Columns, Text and Number Alignment, Format Fonts, Format Numbers, Cut, Copy, and Paste Text, Print Spreadsheet, Exit Excel, Excel Data Validation, Filters, Grouping, Introduction to formulas and functions in Excel, Visualizing data using charts in Excel.	
Module 3: Financial Functions in MS Excel 2016: Sum, Insert Function, Average, Maximum, Minimum Future Value (FV), Present Value (PV), Net Present Value (NPV), PMT, PPMT, Internal Rate of Return, (IRR), Modified Internal Rate of Return (MIRR),	

XIRR, RATE, SLN, Managing personal finance using Microsoft Excel (Flexible Budget, Cash Budget, Projected Profit and Loss Account and Balance Sheet).

Module 4:

Tally Prime: Basic Principles of Accounting, Golden Rules of Accounting, First Screen, Select Company, Choose Company, Gateway of Tally, Change in Accounting Period, Alter/Create New Company, Recording of Opening Balances, Making Accounting Entries - Select the Proper Key As per Requirement, Receipt Entries, Contra Entries, Payment Entries, Purchase Entries, Sales Entries, Credit Note, Debit Note. Inventory Entries - Creation of Groups, Group items, Group Category, units of Measurement, Inventory Vouchers, Banks Monthly Extracts, Banking Detailed Transactions, Preparing Bank Reconciliation Statements, Printing Option, Trail Balance View, Profit & Loss A/c View, Balance Sheet view, Stock Summary, Different Shortcut Keys available in Tally Prime.

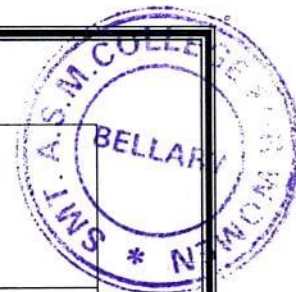
Module 5:

Problems of Accounting Software Packages: Security Problems Power problems Data integrity problems Computer virus problems, problems of system adoptions.

Suggested Books/Articles/Links for References:

1. Introduction to management Accounting, Horngreen, Prentice Hall.
2. The ABCs of Microsoft office, Guy Hart Davis, BPB Publications.
3. Tally ERP 9 (Power of Simplicity): Software for Business and Accounts by Shraddha Singh and Navneet Mehra
4. Computer Accounting with Tally 7.2 by Firewall Media
5. My Excel 2016 by Tracy Syrstad
6. Official Guide to Financial Accounting Using Tally. ERP 9 with GST by Tally Education.
7. I Will Teach You Excel by Joel Villar

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce

Course Code: S4.5

GROUP 'A' FINANCE

Name of the Course: Risk Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To familiar with derivatives valuation and their use in risk management.
2. To discuss and explain in detail financial derivatives such as options, futures, swaps.
3. To equip students with principles and techniques of Derivatives and its Greeks, and Risk Management through stock market.

Course Outcomes:

1. The students will be able to understand the basic knowledge of risk, type of risks and tools of risk management
2. understand the role of derivatives as financial instruments to mitigate the risks in Business.
3. Explain the binomial model and its extension in continuous time to the Black-Scholes model.

Module 1:

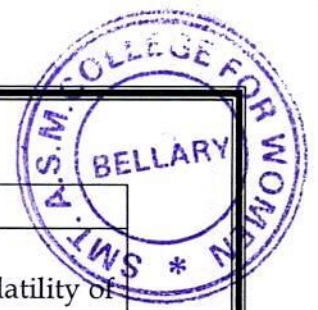
Over view of Risk, Risk identification, Risk, Insurance and Management: Introduction to Risk and Insurance. Risk identification and Risk Evaluation, Risk assessment & Management- Risk analysis: Exposure of physical assets, Financial assets, and Human assets, Exposure to legal liability. Risk Management, Risk control

Module 2:

Risk Management using futures and forwards: Differences - Valuation of futures, valuation of long and short forward contract. Mechanics of buying & selling futures, Margins, Hedging using futures - Specification of futures - Commodity futures, Index futures interest rate futures arbitrage opportunities.

Module 3:

Risk Management using Options: Types of options, option pricing, factors affecting option pricing - call and put options on dividend and non-dividend paying stocks put-call parity-mechanics of options- stock options- options on stock index- options on futures - interest rate options. Concept of exotic option. Hedging & Trading strategies involving options, valuation of option: basic model, one step binomial model, Black and Scholes analysis, option Greeks. Arbitrage profits in options.



Module 4:

Risk Management using Swaps: Mechanics of interest rate swaps - Volatility of interest rate swaps -Currency swaps -Valuation of currency swaps.

Module 5:

Commodity derivatives: Commodity futures market-Exchanges for commodity futures in India, Forward markets, commissions and regulation-commodities traded - Trading and settlements - Physical delivery of commodities. Forward Rate Agreement (FRA)

Suggested Books/Articles/Links for References:

1. Options & Futures- Vohra & Bagri, 2/e, TMH
2. Financial Derivatives -Kumar S. S. S, PHI, 2007.
3. Derivatives & Financial Innovations - Bansal, TMH.
4. Risk Management - Koteswar, HPH.
5. Risk Management S Kevin PHI Publications

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce
Course Code: S4.5
Group B: Accounting and Taxation
Name of the Course: Indirect Taxes (GST and Customs)

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks: 30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of Goods & Service Tax.
3. To define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc.

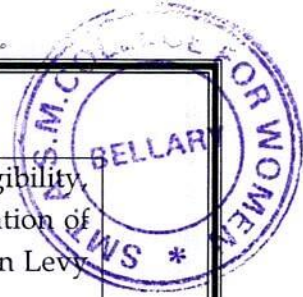
Course Outcomes:

1. Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of tax liability.
2. Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
3. Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Goods & Service Tax Act 2017).

Module 1: Introduction To Goods and Services Tax (GST) - Drawbacks of Old Tax Regime - Need of GST - Objectives and basic scheme of GST, meaning - Salient features of GST - Subsuming of taxes - Benefits of implementing GST - Constitutional amendments - Structure of GST (Dual Model) - Central GST - State / Union Territory GST - Integrated GST - Exempted goods and services - Rates of GST - GST Council: Structure, Powers and Functions, Provisions for amendments.

Module 2: GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act - Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

Module 3: Procedure And Levy Under GST - Procedure relating to Levy: (CGST & SGST): Scope of supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable



supply - Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, - Transfer of Input tax credit - Simple Problems on utilization of input tax credit, Tax liability on Mixed and Composite supply, Composition Levy (Provisions and Problems), Provisions relating to E-Commerce.

Module 4: Registration under GST: Persons liable for registration, Persons not liable for registration, Compulsory registration, deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons.

Filing of returns and GST Technology - Furnishing details of outward supplies and inward supplies, first return, claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. (Problems on Assessment of tax and tax liability), Tax Invoice, Debit Note, Credit Note, E-Way bill.

GST And Technology - GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

Module 5:

Customs Duty - Basic concepts, classification and types of duties, valuation, warehousing, Baggage (Problems), postal articles and stores, import procedure, Export Procedure, computation of Assessable Value and Customs duty, exemptions, recoveries, demands and refunds, appeals and revision, advances rulings and settlement of cases.

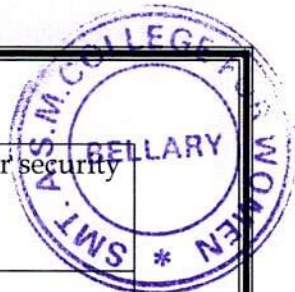
Suggested Books/Articles/Links for References:

1. GST Acts and Rules as amended till date
2. V S Datey, Indirect Taxes Law and Practice, Taxmann Publications, New Delhi
3. CA Anoop Modi and CA Mahesh Gupta GST and Customs Law, SBPD Publication
4. Dr.H C Mehrotra, Prof. V P Agarwal; Goods and Services Tax and Customs Duty, Sahitya Bhavan Publications.
5. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
6. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
7. Koolwal, Ashish & Ritu: Goods and Services Tax ; Commercial Law Publisher (India) Pvt. Ltd.
8. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
9. Goel Pankaj, GST Ready Referencer, Commercial Law Publisher (India) Pvt. Ltd.
10. Rastogi, Abhishek: Professionals guide to GST Ideation to reality.
11. Customs Act and Customs Tariff Act as amended till date

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Course Code: S4.5 Group 'D' BANK FINANCE Name of the Course: Innovative Perspectives in Banking	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To familiarize the students about banking in a digitalized environment.2. To understand the different technologies adopted in Banks.3. To Learn in details E-banking Meaning, definition, features, advantages and limitations, Electronic Payment System.	
Course Outcomes: <ol style="list-style-type: none">1. It helps students to gain knowledge about the technology used in banking and its advantages.2. Enable the students to understand better customer relationship in Banking System.3. Enable the students to understand different methods available for cash less payments.	
Module 1: Information Technology in Banking: Trends in information technology- Recent development in Banking- usage and impact of IT in Banking- opportunities in banking industry- Development of technology in Banks- Development of ICT based banking products- Role of IDBRT (Institute of Development & Research in Banking) in banking technology Development- status of E-Banking in India- process of E-Banking- Benefits of E-banking- Emerging challenges in Banking industry- scope of IT to tackle the key challenges.	
Module 2: Digital Banking: Meaning- Definition- Need for digitalization- Advantages to the customers- opportunities to the Bank- Dimensions of digital Banking- Customer dimension (customer in a digitalized environment)- Regulatory dimension- Technology dimension. Data dimension- Analytical dimension (customer analysis, analytical CRM, fraud analytics, risk analytics, operational analytics, HR analysis, network analysis)- Internal dimension channels of digital payment (ATM, Kiosk, Mobile Banking, etc.)	
Module 3: Digital Banking and Cash-less Payments: Cash less payments- meaning- benefits of cashless payment-methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services-	



Aadhaar based payment UIDAI- ASAs- AUA- NEFT- smart cards- cyber security for digital payment.

Module 4:

CRM and Digital Banking: CRM- Meaning- definition- role of CRM in banking- CRM in a digitalized environment- current status of e-CRM in banks- e-CRM techniques- benefits of eCRM- data warehousing and data mining- analytical CRM- customer retention.

Module 5:

Banking Technology Management: Meaning of banking technology- constituents of banking technology (Computer science, communication technology, marketing science, information technology, finance and risk management)- role of ICT in banking- centralised banking services- Data mining- Application of data mining in banking- CRM through data mining- CRM and banking technology management- Integrated Circuit Card (ICC)- SWIFT (Society for Worldwide Interbank Financial Telecommunication)- origin of the society working of SWIFT.

Suggested Books/Articles/Links for References:

1. Avasthi, A (2015). Impact of technology in Banking Sector: Mumbai: Shroff.
 2. Indian Institute of Banking (2016). IT security. Mumbai: Taxman.
 3. Indian Institute of Banking (2016). Digital banking. Mumbai: Taxman.
 4. Muraleedharan, D (2014). Modern Banking: Kerala: Prentice Hall India Learning Private Limited.
 5. Skinner, C. (2014). Digital bank: strategies to launch or become a digital bank. Singapore: Marshall Cavendish international (Asia).
- Shroff, T F. (2007). Modern Banking Technology: New Delhi: Northern Book Centre

Note: Latest edition of text books may be used.



Name of the Program: Master of Commerce Open Elective Paper 4 Name of the Course: Goods and Services Tax (GST)	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST).2. To enable the students, discuss the compliance related to documentation under the new indirect tax regime.3. To enable the students, analyze the persons liable for registration and the persons not required to obtain registration under the GST law	
Course Outcomes: <ol style="list-style-type: none">1. Students would explain the various terms related to Goods and Service tax (GST).2. Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.3. Students would analyse whether a person is required to obtain registration under GST law	
Module 1: Introduction to GST: Present Indirect Tax structure, Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, meaning of the term GST, Commodities to be kept outside the preview of GST other Indirect Taxes centinere post GST, Dual model of GST, Central GST(CGST) and state GST, (SGST). IGST (Interstate goods and services tax), Feature of IGST.	
Module 2: Exemption from GST: Meaning of exemptions, exempted suppliers, out of scope of suppliers <ol style="list-style-type: none">a) Unregistered businessb) Deemed business enterprisec) Government Department other public sectors bodies. Categories of exemptions: <ol style="list-style-type: none">1) Merit based exemptions /Concessional exemptions2) Technical Exemptions Immovable properties, financial services and recent amendments.	
Module 3:	



Registration Process in GST:

Meaning of registration, types of registration, compulsory registration, Casual dealer non-resident supplier, Registration process for new applicant, *compounding dealer, Black listing dealer, surrender of registration, cancellation of Registration.

Module 4:

Supply of Goods and Services under GST:

Meaning of supply goods, meaning of supply of services conditions for taxability of supply of goods and services under GST, place of supply of Goods and services rules under GST,

Principles of GST, places of supply of goods and service rules under GST, Principles of GST, places of supply rules for goods (supply of Goods through electronic mode), places of supply rules for services (Electronically supplied service).

Module 5:

Input Tax Credit and returns in GST:

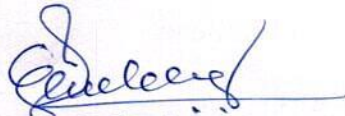
Meaning of Input tax credit, manner of taking input tax credit, eligibility conditions of Input tax credit.

Returns in GST: Meaning of Returns, Obligation for filing return, types of returns, Assessee required to file return in GST. Simple Problems on Computation of Tax Liabilities.

Suggested Books/Articles/Links for References:

1. Goods and Services Taxes: V. S. Datey, Taxmann.
2. Glimpse of Goods and Services Tax, Sathpal Puliana, M. A. Maniyar, Karnataka Law Journal Publications, Bangalore.
3. Goods and Service Tax by Pullani and Maniyar, published by Law Journal, Bangalore.
4. www.gst.gov.in , ctax.kar.nic.in


Note: Latest edition of text books may be used.


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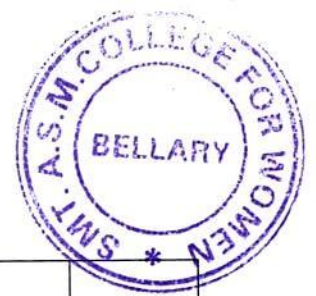
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M. Com



Course Structure and Scheme of Examination 2018-19

Code	Subject	Instruc tion Hrs/ Week	Duration Of Exam Hrs/ Week	Marks for			Credits
				Int. Ass.	Final Exam	Total Marks	
Hard Core		Ist Semester					
H1.1	Management Process and Practices	5	3	30	70	100	4
H1.2	Financial Management	5	3	30	70	100	4
H1.3	Marketing Management	5	3	30	70	100	4
H1.4	Human Resource Management	5	3	30	70	100	4
S1.5	Soft Core						
G 'A'*	Financial Reporting and Analysis	5	3	30	70	100	4
G 'B'*	Advanced Cost Accounting	5	3	30	70	100	4
G 'C'*	Consumer Behaviour	5	3	30	70	100	4
G 'D'*	Bank Financial Management	5	3	30	70	100	4
OE1	Choice based paper to be offered by other department	5	3	30	70	100	4
Total							24
Hard Core		IInd Semester					
H2.1	Organizational Behaviour	5	3	30	70	100	4
H2.2	Business Research Methods	5	3	30	70	100	4
H2.3	Corporate Accounting	5	3	30	70	100	4
H2.4	Managerial Economics	5	3	30	70	100	4
S2.5	Soft Core						
G 'A'*	Investment Management (SAPM)	5	3	30	70	100	4
G 'B'*	Strategic Cost Management	5	3	30	70	100	4
G 'C'*	Services Marketing	5	3	30	70	100	4
G 'D'*	Risk Management	5	3	30	70	100	4
OE2	Choice based paper to be offered by other department	5	3	30	70	100	4
Total							24

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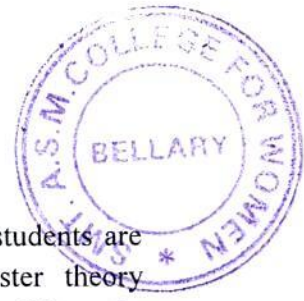
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Hard Core		III rd Semester					
H3.1	Strategic Management	5	3	30	70	100	4
H3.2	E-Commerce	5	3	30	70	100	4
H3.3	Women Entrepreneurship Development	5	3	30	70	100	4
H3.4	International Business	5	3	30	70	100	4
S3.5	Soft Core						
G 'A'*	Global Financial Management	5	3	30	70	100	4
G 'B'*	Corporate Tax Planning – I	5	3	30	70	100	4
G 'C'*	Retail Management	5	3	30	70	100	4
G 'D'*	Treasury Management	5	3	30	70	100	4
OE3	Choice based paper to be offered by other department	5	3	30	70	100	4
Total							24
Hard Core		IV th SEMSTER					
H4.1	Business Ethics and Corporate Governance	5	3	30	70	100	4
H4.2	Corporate Law	5	3	30	70	100	4
H4.3	Accounting Software Packages	5	3	30	70	100	4
H4.4a	Project Report **	5	-	30	40	70	3
H4.4b	Viva-voce	-	-	-	30	30	1
S4.5	Soft Core						
G 'A'*	Financial Derivatives and Risk Management	5	3	30	70	100	4
G 'B'*	Corporate Tax Planning – II (GST and Excise)	5	3	30	70	100	4
G 'C'*	Digital Marketing	5	3	30	70	100	4
G 'D'*	Innovative Perspectives in Banking	5	3	30	70	100	4
OE4	Choice based paper to be offered by other department	5	1.5	15	35	50	2
Total							22
Grand Total							94

- * G 'A' (Group 'A'): Finance
 G 'B' (Group 'B'): Accounting and Taxation
 G 'C' (Group 'C'): Marketing
 G 'D' (Group 'D'): Bank Finance

Students can opt any one group and the student must continue with the same group until her completion of the course.



** The students are allotted the guide in the beginning of the third semester and students are directed to submit their respective reports, before 15 days of the 4th semester theory examinations. The project report carries 100 marks (30 marks for internal assessment (15 marks for internal test related to respective project and 15 marks for presentation in front of guide by respective student) (1 credit); 40 marks for project report (2 credits) and are for viva-voce (30 marks) (1 credit)).



**M.Com Syllabus
First Semester**

H1.1: MANAGEMENT PROCESS AND PRACTICES (4 CREDITS)

Objective of the course is to give a basic perspective of Management theories and Practices. This will form foundation to study other functional areas of management.

Unit 1: Introduction: Management – definitions, types of managers; managerial roles and functions; Science or Art? - Administration vs Management, External environment – Managing people and organizations in the context of New Era- Managing for competitive advantage - the Challenges of Management - Corporate Social Responsibility- Managerial Ethics. Perspectives of Management.

Unit 2: Planning: Nature of planning, Steps in planning, types of planning, Levels of planning - The Planning Process.

Decision Making: Problem and Opportunity finding, the nature of Managerial Decision Making, the Rational Model of Decision Making, Challenges to the Rational Model, Improving the Effectiveness of Decision Making Tools and Techniques, Role of Boards and Committees in Decision Making - Decision making practices abroad.

Unit 3: Organising: Nature of organizing, organization levels and span of management – Factors determining span - Organisational design and structure –departmentation, line and staff concepts, staffing – delegation, decentralization and recentralisation of authority - responsive organizations –Global organizing.

Unit 4: Leading: Leading Vs Managing – Trait approach and Contingency approaches to leadership - Dimensions of Leadership - Leadership Behavior and styles – developing leadership skills – transformational leaders - Leadership in Cross-cultural environment - Evaluating Leader- Women and Corporate leadership –Motivational theories- Building Groups into Teams, Intergroup Behavior, conflict and negotiation – Global leading.

Unit 5: Communication: Importance of Communication, Interpersonal communication Barriers to Effective communication, Communication in Organizations, Using Communication Skills to manage Conflicts. Communicating for understanding and results, creating productive interpersonal relationships, Guidelines to improve written and oral communication-communication practices in India and abroad.

References:

1. Stoner, Freeman and Gilbert, Jr. Management, 6/e, Pearson Education, New Delhi, 2006.
2. Heinz Weirich, Harold Koontz: Management A Global Perspective, 10/e, Tata McGraw Hill, 2007.
3. Koontz & Weirich, “Essentials of Management: An International perspective”, 8th Edn. Tata McGraw-Hill, New Delhi, 2009.
4. Stephen P. Robbins, et. al. “Fundamentals of Management”, 10th Ed., Pearson Education, New Delhi, 2016.
5. Bateman Snell, “Management: Competing in the new era”, McGraw Hill Irwin, 2002.



6. Luthans Fred, Organizational Behaviour, 7th ed., McGraw-Hill, New York 2007.
7. Nelson, Debra L. and James Campbell Quick, Organizational Behaviour, West Publishing Company, St. Paul 2009.
8. Griffin, Ricky W., Organisational Behaviour, Houghton Mifflin Co., Boston 2012.
9. Cook, Curtis, Phillip Hunsaker and Robert Coffey, Management and Organisation Behaviour, McGraw Hill Co., New York, 2000.
10. Newman and Warren, The Process of Management: Concepts, Behaviour and Practice, Prentice Hall of India Ltd., New Delhi 2011.
11. Mike Smith, "Fundamentals of Management", McGraw Hill Higher Education, 2011.



**M.Com Syllabus
First Semester**

H1.2: FINANCIAL MANAGEMENT (4 CREDITS)

Objective: To inculcate a basic understanding financial theories and Practices.

UNIT 1: Financial Management - An Overview:

Introduction, Finance and Related Disciplines, Scope and Objectives of Financial Management, Agency Problem, Organisation of Finance Function, Emerging Role of Finance Managers in India.

UNIT 2: Lon-term Investment Decisions:

Capital Budgeting:

Principles and Techniques: Introduction, Nature of Capital Budgeting, Data Requirement: Identifying Relevant Cash Flows, Evaluation Technique.

Additional Aspects: Introduction, NPV, IRR, Profitability Index Methods - A Comparison, Project Selection Under Capital Rationing, Inflation and Capital Budgeting.

Analysis of Risk and Uncertainty: Introduction, Description and Measurement of Risk, Risk Evaluation Approaches.

UNIT 3: Financial Decisions:

Capital Structure; Cost of Capital and Valuation: Introduction, Capital Structure Theories, Net Income Approach, Net Operating Income (NOI) Approach, Modigliani-Miller (MM) Approach, Traditional Approach.

Designing Capital Structure: Profitability Aspect, Liquidity Aspect, Control, Leverage Ratios for Other Firms in the Industry, Nature of Industry, Consultation with Investment Bankers and Lenders, Maintaining Manoeuverability for Commercial Strategy, Timing of Issue, Characteristics of the Company, Tax Planning.

UNIT 4: Dividend Decision:

Dividend and Valuation: Introduction, Irrelevance of Dividends, Relevance of Dividends.

Determinants of Dividend Policy; Introduction, Factors, Bonus Shares (Stock Dividend) and Stock (Share) Splits, Legal, Provisional and Tax Aspects.

UNIT 5: Working Capital Decision:

Theory of Working Capital: Introduction, Nature, Trade-off between Profitability and Risk, Determining Financing Mix.

Planning of Working Capital: Introduction, Need, Determinants and Computation of Working Capital.

Working Capital Financing: Introduction, Trade Credit, Bank Credit, Commercial Papers, Factoring.



Reference Books:

1. Financial Management 11th E; I. M. Pandey, Vikas Publications House Pvt. Ltd., 2015.
2. Financial Management, Venkataraman R, ed. al, HPH, 2015.
3. Financial Management, C. Paramasivan, New Age International, 2009.
4. Fundamentals of Financial Management, 6th E, Prasanna Chandra, McGrew Hill Education (India) Pvt., Ltd., 2014.
5. Financial Management, Dr. Anil Kumar Dhagat, Wiley India Pvt. Ltd., 2011.
6. Basics of Financial Management 2E, M. Y. Khan & P. K. Jain, Tata McGrew Hill Publications, 2005.
7. Financial Management Text, Problems and Cases 6E, M. Y. Khan & P. K. Jain, Tata McGrew Hill Publications, 2011.
8. Financial Management Theory and Practice 9E, Prasanna Chandra, McGrew Hill Education (India) Pvt., Ltd., 2015.
9. Financial Management Principals and Practice 2E, Sudhindra Bhat, Excel Books, 2008.
10. Financial Management for Technology Start-Ups: A Handbook for Growth, Alnoor Bhimani, Kogan Page, 2017.



M.Com Syllabus

First Semester

H1.3: Marketing Management (4 CREDITS)

Objective: To understand the changing business environment; to identify the indicators of management thoughts and practices and to understand fundamental premise underlying market driven strategies.

UNIT 1: Modern concept of marketing— product vs. Market Orientation—marketing environment – approaches to the study of marketing--- systems concept in marketing-- marketing mix—marketing management process—adoption of marketing in non-profit sector—Target marketing, Life style marketing, data-base marketing and social marketing.

UNIT 2: Marketing environment and consumer behaviour—company's macro and micro environment—determinants of consumer behaviour—models—Industrial buyer behaviour—Household buyer behaviour—Market segmentation—Pre-requisites of segmentation—segmentation based marketing strategies.

UNIT 3: Product planning and policy-- product mix decisions—product planning process—new product development strategy--- PLC concept--- product line--- Branding, Packaging and labeling decisions--- product pricing policies and strategies – new product pricing--- product mix pricing.

UNIT 4: Channel Management—major types of channels—factors affecting choice of channel—channel design decisions--- objectives and constraints—major channel decisions—physical distribution decisions--- retailer marketing decisions—wholesaler marketing decisions. Advertising and sales promotion—promotional mix and budgeting—media planning—functions and services of advertising agencies, marketing communication strategies--- sales promotion methods--- sales force structure, evaluation of advertisement effectiveness.

UNIT 5: Marketing planning: Marketing control systems—approaches and techniques including marketing audit—marketing productivity—Marketing Research—Marketing of services.

Reference Books:

1. Philip Kotler - Marketing Management, Pearson Education, 15th Edition 2015.
2. Rajan Saxena - Marketing Management 4E, Tata McGraw Hill Education Pvt. Ltd., 2009.
3. V S Ramaswamy & S Namakumari - Marketing Management 5E, Tata McGraw Hill Education Pvt. Ltd., 2013.
4. M. Govindrajan - Marketing Management 2E, Prentice Hall of India, New Delhi 2007.
5. Philip Kotler - Marketing Management, Pearson Prentice Hall, 2009.
6. S. Jayachandra - Marketing Management, Excel Books, 2006.
7. SSH Kazmi - Marketing Management, Excel Books, 2007.
8. Amar Jyoti - Marketing Management, GenNext Publication, 2010.
9. Situn K. Sahu & Sunil Kumar Pradhan - Marketing Management, Educreation Publishing, 2013.
10. S. Neelamegham - Marketing Management and the Indian Economy, Vikas Publishing House, 2009.



M.Com Syllabus

First Semester

H1.4 HUMAN RESOURCE MANAGEMENT (4 CREDITS)

Objective: To enable the students to understand the functions of HR in detail. To understand the issues and process of recruitment, Selection, Training, PA and other factors that comply with HRM.

Unit 1: Introduction: Meaning and Definition of HCM -Importance and History of HRM, Nature and Scope of Human Resource Management , Objectives and Functions of HRM, Models of HRM, Challenges to HRM- Role of Human Resource Manager – Human Resource Policies – Human resource accounting and audit

Unit 2: Human Resource Planning: Importance- Forecasting Human Resource Requirement- Matching supply and demand-Job Analysis, Job Description, Job Specification, Recruitment Sources, Process- Selection- Process, Induction, Placement- Talent Management-Employee Retention. – Socialization benefits.

Unit 3: Training and Development: Principles of Learning, Objectives, Training Need Analysis, Training Process-Types of Training Methods- –PurposeBenefits- Resistance, Training Evaluation, Management Development: Meaning, Scope, Objectives and Methods. Executive development Programmes – Common practices - Benefits – Self development – Knowledge management.

Unit 4: Performance Management: Performance Management Cycle, Performance Appraisal, Process, Methods, Factors that Distort Appraisal, Wage and Salary Administration, Principles and Techniques of Wage Fixation, Job Evaluation, Incentive Schemes. Compensation plan – Reward- Concept of IR- Grievance Handling, Trade Unionism and Collective Bargaining- Career management – Career Planning and Development

Unit 5: International HRM: Domestic versus International Human Resource Management, Perspective and Practices of International Human Resource Management, Competencies Required for International Managers. HR Challenges & Opportunities: – Domestic & MNC Perspectives- Careers in International Business – Technology and HR-Happiness Index-Human Capital Index.

Reference:

1. K. Aswathappa, “Human Resource and Personnel Management – Text and Cases”, New Delhi: Tata McGraw Hill, 2012.
2. Rao, V.S.P. (2010) “ Human Resource Management- Text and Cases” 3 Edition, Excel Books
3. Beardwell, Ian & Holden, Len (1986) Human Resource Management: A Contemporary Prospective, New Delhi: McMillan.



4. Robert L. Mathis & John H. Jackson, "Human Resource Management", Thomson- South Western, 10th edition, 2005
5. Beumont, P. B., Human Resource Management, : Key Concepts and Skills, Sage, London, 1993.
6. Goss, David, Human Resource Management, Thomson Bu siness Press, London, 1997.
7. Hollinshead, G. and Mike Leat, Human resource Management – An International and Comparative Perspective on the Employee Relationship, Pitman Publishing, London 1995.
8. Poole, Michael, ed., Human Resource Management – Critical Perspectives on Business and Management, Vol, II on "Comparative international and Strategic Human Resource Management". Routiege, London, 1999.
9. Saini, Debi S. and Sami A. Kahan eds., Human Resource Management – Perspectives for the New era, Response Books (A Division of Sage), new Delhi, 2000.
10. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India.
11. Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2001.



M.Com Syllabus
First Semester
Group 'A' FINANCE

S1.5: FINANCIAL REPORTING AND ANALYSIS (4 CREDITS)

Objective: To describe and explain the language, concepts and use of financial accounts and reports.

UNIT 1: Conceptual and regulatory framework for Financial Reporting

Meaning, objectives and scope of financial reporting, users of financial statements, Reporting entity, Qualitative characteristics that determine the usefulness of information in financial statements, Definition of the elements of financial statements, Recognition of the elements from which financial statements are constructed, Measurement of assets and liabilities reported in financial statements, Concepts of capital and capital maintenance, National differences in financial reporting practices, Reasons for national differences in financial reporting practices, Classification of national accounting systems, Attempts to reduce national differences, International standard setters Arguments for and against accounting standards.

UNIT 2: Preparation and Presentation of Financial Statements in Compliance with Legal and Regulatory Requirements

Preparation and presentation of financial statements for single companies, not for profit and public sector entities, Criteria for information appearing in a published income statement and balance sheet, Income statement, Balance sheet, Statement of changes in equity, Reporting comprehensive income, Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Notes to the accounts, Cash flow statements; Preparation of published accounts complying with accounting standards.

UNIT 3: Legal and Regulatory Requirements for Preparing and Presenting Financial Statements for Groups

Requirements for preparation of consolidated financial statements
Consolidated balance sheet
Consolidated income statement
Investment in associates
Interest in joint ventures
Consolidated cash flow statement

UNIT 4: Analysis and Interpretation of Financial Statements

Analysis and interpretation of accounts
Trend or horizontal analysis
Common size statements
Accounting ratios and ratio analysis
Primary investment, operative and liquidity level ratios
Subsidiary ratios including investment performance indicators such as price/earnings ratio Pyramid of ratios



Segmental analysis

Inter-firm comparisons and industrial averages

Analyzing a cash flow statement

Earnings per share

Limitations of analytical and interpretative techniques

UNIT 5: Limitations of and Current Issues in Financial Reporting

A-Limitations of published accounts

Creative accounting including the treatment of inventories

Off-balance sheet finance and leasing

Reporting the substance of transactions

Corporate governance and the external audit process

B-Current issues

Financial reporting on the internet

Environmental and social reporting

Ethics for accountants

Reference Books:

1. Financial Statement Analysis and Reporting by Peddina Mohana Rao, PHI Learning Pvt. Ltd., New Delhi 2011.
2. Financial Statement Analysis by K. R. Subramanyam and John Wild, 10e, 2009. Custom edition
3. Financial Statement Analysis and Security Valuation by Stephen Penman, 4e, 2009.
4. Financial Reporting and Analysis by David A. Guenther, McGraw Hill Education, 2004.
5. Financial Reporting and Analysis by Charles H. Gibson, South-Western Cengage Learning 2013.
6. International Financial Reporting and Analysis 3E by David Alexander ed. al., Thomson, 2007.
7. Financial Reporting and Analysis by Lawrence Revsine, ed. al., Prentice Hall, 2002.
8. Accounting for Managers by M. E. Thukaram Rao, New Age International Ltd., 2010.
9. Accounting for Managers by Jawahar Lal, HPH, 2013.
10. Accounting for Business Managers by Sakshi Vasudeva, HPH, 2017.



M.Com Syllabus
First Semester
Group 'B' ACCOUNTING AND TAXATION
S1.5: ADVANCED COST ACCOUNTING (4 CREDITS)

Objective: This course exposes students to the concepts and the tools used in cost accounting.

Unit 1: Fundamental Principles: Limitations of Financial Accounting, Significance of Cost Accounting, Cost Accounting and Management Accounting, Installation of Costing System, Elements of Cost, Cost Concepts and Cost Classifications.

Unit 2: Planning and Control of Material: Labour and Overhead Cost.

Unit 3: Methods of Costing: Job, Batch Contract Costing, Process of Costing, Service Costing, Reconciliation of Cost and Financial Account.

Unit 4: Budgetary Control: Definition, Steps in Budgetary Control, Different types of Budgets, Zero base Budgeting, Performance Budgeting.

Unit 5: Computerized Accounting: Policies Guiding Mechanization, Significance of Mechanization, Electronic Data Processing Services offered by Data Processing Centers.

References:

1. Ramachandran, "Financial Accounting for Managers", Tata McGraw Hill – 2005.
2. I.M. Pandey, "Financial Management", Vikas Publications, 2003.
3. Neeraj Sharma "Computerized Accounting & Business Systems", Kalyani Publishers, 2004.
4. V.R Palanivelu " Accounting for Management" University Science Press 2013.
5. Charles T. Horngreen, Cost Accounting: A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi, 2011.
6. Jawaharlal & Seema Srivatsava: Cost Accounting, Tata McGraw Hill, New Delhi 2009.
7. Colin Drury: Management & Cost Accounting, CENGAGE Learning India (P) Ltd New Delhi 2000.
8. Charles T. Horagren:cost Accounting: A Managerial EmphasisPearson Prentice Hall, New Delhi 2009.
9. Maheswari S.N. Advanced Cost Accounting, Sultan Chand & Sons, New Delhi 2008.
10. Saxena and C.D. Vashist: Advanced Cost and Management Accounting, Text, Sultan Chand and Sons, New Delhi 2008.

M.Com Syllabus
First Semester
Group 'C' MARKETING

S1.5: CONSUMER BEHAVIOUR (4 CREDITS)



Objectives: The course helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.

Unit 1: Introduction: Defining consumer behaviour; reasons for studying behaviour, applying consumer behaviour knowledge; scope of consumer behaviour; market segmentation; bases of segmentation, criteria for effective targeting of market segments.

Unit 2: Consumer as an Individual: Consumer motivation; consumer involvement, personality and self concept; perception consumer learning and memory; information processing, attitudes and changing attitudes.

Unit 3: Consumer in Social and cultural settings: Reference groups and family influences; Social class, cultural; sub cultural and cross cultural influences on consumer behaviour; personal influences and diffusion of innovations; impact of media and globalization.

Unit 4: Consumer Decision Process: Problem recognition; search and evaluating; purchasing processes; post purchase behaviour; consumer behaviour models; consumerism; organizational buying behaviour.

Unit 5: Consumer Satisfaction: Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining behaviour.

References:

1. Henry Assael: CONSUMER BEHAVIOUR AND MARKETING ACTION, Kent Publishing Co., 2010.
2. Berkman & Gilson: CONSUMER BEHAVIOUR: CONCEPTS AND STRATEGIES, Kent Publishing Co., 2013.
3. Efraim Turban, Jae Lee, David King, & H.Michael Chung: Electronic Commerce: A Managerial Perspective, Pearson Education Inc., 2000.
4. Assael, H., Consumer Behaviour and Marketing Action, 6th ed., South Western Publishing Company, Ohio, 1998.
5. Block and Roering, Essentials of Consumer Behaviours Dryden Press, Chicago. Dryden Press. Chicago 1990.
6. Engel, James F., Roser D. Blackwell, and Paul W. Miniard, Consumer Behaviour Dryden Press, Chicago, 1990.



7. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, Consumer Behaviour Implication for Marketing Strategy, Richard D. Irwin, Chicago, 1995.
8. Hoyer, Wayne D. and Debovar J. Macinnis, Consumer Behaviour, Hongnton Mifflin Company, Boston, New York, 1997.
9. Peter. J. Paul and Jerry C. Oison, Consumer Behaviour and Marketing Strategy, Richard D. Irwin, Illinois, 1993.
10. Schiffan, Leon G. and Kanuk, Lealie. Lazar, Consumer Behaviour, Prentice Hall of India Pvt. Ltd., New Delhi, 1997.
11. Wikie, William L, Consumer Behaviour, John Wiley & Sons, New York 1990.

**M.Com Syllabus
First Semester
Group 'D' BANK FINANCE**

S1.5: BANK FINANCIAL MANAGEMENT (4 CREDITS) *



Objective: To help students to understand the conceptual framework of financial management and its applications under various banking environmental constraints.

Unit 1: Introduction: Banking markets in changing environment, new types of risks for bank customers and banks, prudential regulation in a Deregulating setting, objectives of bank management in new environment. Evolution of financial management functions in banks, major area of bank financial management, organizational structure, systems and skills, universal banking and its impact on risk management, corporate governance in banking, risk based banking supervision.

Unit 2: Liquidity Management in Banks: Liquidity and Liquidity risk, objectives and policies, liquidity management: regulatory aspects, static liquidity gap analysis, liquidity ratios, dynamic liquidity gap analysis, scenario analysis, liquidity planning.

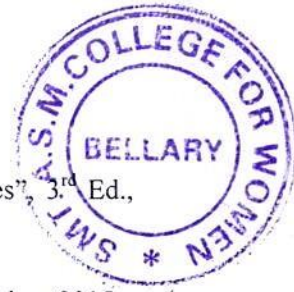
Unit 3: Bank Capital: Definition, Capital Accord 1988, Capital Adequacy requirements of foreign banks, functions of bank capital, measures of capital adequacy, capital accord 1988 and amendment of 1996, computation of capital adequacy, risk weights of funded risk assets, measures to improve capital adequacy, capital standards and new capital accord. Rationale for new accord, structure of new accord, minimum capital requirement, standardized approach for credit risk, the internal rating based approach (IRB), overall capital.

Unit 4: Profitability of Banks: Objectives, Profit and Profitability, need for profits, Historical perspective of the approach of banks to profitability, effects of NPAs on profitability of banks, banking sector reforms. A profitability model, shareholders' value maximization and EVA, Profit Planning, Performance Parameters of Indian Banks, Measures to improve Profitability.

Unit 5: Valuation of Bank Stocks: Fundamentals of Stock Valuation, Methods of Stock Valuation: Dividend Valuation Method, MM Hypothesis, Graham and Dodda Model, Walter's Model, Gordon Model, Dividend Policy in Banks.

References:

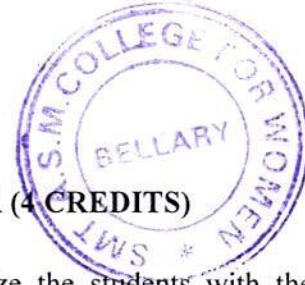
1. Indian Institute of Banking and Finance, "Bank Financial Management", Taxmann Publications, 2004.
2. Macmillan, "Bank Financial Management", Macmillan Publishers India Ltd., 2010.
3. Joseph F. Sinkey, "Commercial Bank Financial Management in the Financial-services Industry", Prentice Hall, 2002.



4. Padmalatha Suresh & Justin Paul, "Management of Banking and Financial Services", 3rd Ed., Pearson, Delhi, 2014.
5. Macmillan, "Advance Bank Management", Macmillan Publishers India Ltd., 2010.
6. Timothy W. Koch & S. Scott MacDonald, "Bank Management", 8th Ed., Cenage Learning, 2015.
7. Indian Institute of Banking and Finance, "Legal and Regulatory Aspects of Banking", 2nd Ed., Macmillan Publishers India Ltd., 2010.
8. Steven I Davis, "Excellence in Banking", The Macmillan Press Ltd., London, 1985.
9. Vasant C. Joshi & Vinay V. Joshi, "Managing Indian Banks: The Challenges Ahead", 3rd Ed., Response Business Books from SAGE, New Delhi, 2009.
10. Rose Peter S. and Sylvia C. Hudgins, "Bank Management and Financial Services", McGraw Hill, 2008.
11. Van Horne, J.C. and J.M Wachowicz Jr., "Fundamentals of Financial Management", Prentice – Hall, Delhi. 2008
12. Briham & Ehrhardt "Financial Management- Text & Cases", CENGAGE Learning India (P) Ltd., New Delhi. 2009.

M.Com Syllabus
Second Semester

H2.1: ORGANIZATIONAL BEHAVIOUR (4 CREDITS)



Objective: The main objective of this paper is to familiarize the students with the factors underlying organizational behaviour.

Unit 1: Organizational Behaviour: Nature and Scope, Models of organizational behavior, significance of special, psychological and social factors for understanding organization behavior, significance of Culture to organizations.

Unit 2: Individual Behaviour: Foundations of individual behaviour-personality; perception; learning; values, attitudes and job satisfaction; ability; motivation and Models of Motivation.

Unit 3: Group Dynamics: Leadership-Theories and styles, Small group and inter-group behavior, Management of Conflicts, Morale and Productivity.

Unit 4: Organisation: Foundations of organization structure; Job design, work settings and job stress; Organisational culture: Meaning, importance and characteristics of organization culture.

Unit 5: Change Management: Organizational Change, Adaptation, growth and Development: Organizational Effectiveness – Various approaches to O.E, Q.W.L, Power and Politics in organization.

References:

1. Robbins, Judge, Millett & Boyle, "Organizational Behaviour", 7th Ed., Pearson, 2014.
2. Margie Parikh & Rajen Gupta, "Organizational Behaviour", Tata McGraw Hill, 2010.
3. P G Aquinas, "Organizational Behaviour: Concepts, Realities, Applications and Challenges", Excel Books, 2006.
4. J S Chandan, "Organizational Behaviour", Vikas Publishing House Pvt., Ltd., Noida, 2014.
5. K. Aswathappa, "Organizational Behaviour", HPH, 2007.
6. Dipak Kumar Bhattacharyya, "Organizational Behaviour", Oxford University Press, 2016.
7. R.S. Dwivedi, "Human Relations and Organizational Behaviour: A Global Perspective", Macmillan Business Books, 2010.
8. S. S. Khanka, "Organizational Behaviour: Text and Cases", S. Chand & Co. Pvt., Ltd., 2013.
9. Kalliath, et. al., "Organizational Behaviour", Tata McGraw Hill, 2011.
10. John W Newstrom & Keeth Devis, "Organizational Behaviour", McGraw Hill, Newyork 2004.
11. Hellriegel, Slocum and Woodman, "Organizational Behavior", South-Western, Thomson Learning, 9th edition, 2001
12. Robbins P, "Essential of Organizational Behaviour", 10th Ed., PHI, 2010.
13. Stephen P. Robbins, Organizational Behaviour, Prentice Hall, New Delhi 2005.

M.Com Syllabus
Second Semester
H2.2: BUSINESS RESEARCH METHODS (4 CREDITS)



Objective: To enable the students to understand the basic concepts of Research Methods.

Unit 1: Research – Meaning and Definition, Scope and objectives – Types of Research – Descriptive, Survey, Case Study and Experimental research.

Unit 2: Research Design – Definition – Significance and Types – Formulation of Research Problem – Hypothesis – Sources and Types.

Unit 3: Data collection – Primary data – Observation, Interview, Questionnaire and Projective – Secondary Data – Sources – Data Processing, Analysis and Interpretation.

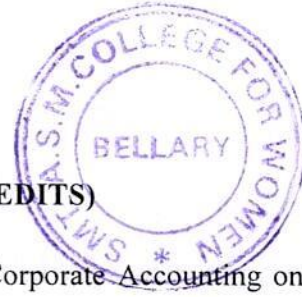
Unit 4: Sampling – Design – Types – Errors – Testing of Hypothesis – Test of Significance – t-test, z-test, Chi-square test.

Unit 5: Report Writing – Meaning, Significance – Types – Format – Presentation.

Reference:

1. “Methodology of Research in Social Sciences”- O.R. Krishnaswamy & M. Ranganatham, Himalaya Publishing House, 2008.
2. “Business Research Methods” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.
3. Cooper and Pamela, “Business Research Methods”, Tata McGraw Hill, 2006.
4. Uma Sekaran, “Research Methods for Business”, Wiley India, New Delhi, 2006.
5. Panneerselvam, R., “Research Methodology”, PHI Learning Pvt. Ltd., New Delhi, 2004
6. “Research Methodology: Methods and Techniques”, C. R. Kothari, 2008. New Age International Publishers.
7. “Methodology and Techniques of Social Research” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.
8. “Business Research Methods” - William G. Zikmund, 2009. Cengage Learning – India edition.
9. “Business Research: A Practical Guide for Undergraduates & Postgraduates”, Jill Collis & Roger Hussey, 2009. Palgrave Macmillan – India.
10. “Research Methodology – A Step-By-Step Guide for Beginners”, Ranjit Kumar, 2008. Pearson Education.
11. “Business Research Methods”, Naval Bajpai, Pearson, 2011.
12. “Research Methodology in Commerce”, S. Mohan & R. Elangovan, Deep and Deep Publications Pvt., Ltd., New Delhi, 2007.

M.Com Syllabus
Second Semester
H2.3: CORPORATE ACCOUNTING (4 CREDITS)



Objective: To enable the students understand the importance of Corporate Accounting on the basis of International Accounting Standards.

Unit 1: Introduction to Accounting: Meaning of accounting advantages of Accounting. Outputs of the Accounting process. Accounting and financial analysis, Accounting concepts and conventions, GAAP and Accounting standards.

Unit 2: Preparation of Financial Statements: Trial balance and Adjustments, P & L Account and Balance sheet, Legal requirements relating to the preparation of financial statements of limited companies, Limitations of financial statement and creative accounting.

Unit 3: Annual Reports and Statutory Audit: concepts of Annual reports chairman's statements, Directors Reports, Recent trends in presentation of Annual Reports.

Unit 4: Accounting for Amalgamation (AS-14) and Absorption: Business Combinations including purchase method; Consolidation at Acquisition (Including Inter Company Transactions & Unrealized Intercompany Profits); Translation of Foreign Currency Transactions (AS-11); Translation of Foreign Currency Financial Statements (AS-11). Provisions of new Companies Act, 2013 towards Mergers and Acquisitions.

Unit 5: Accounting Aspects of Financing Decision: Accounting for shares: Accounting treatment for issue of shares, issue of shares at a premium and discount, Forfeiture and re-issue of shares, Right and Bonus shares, Preference shares: Issue, conversion and redemption, valuation of shares. Accounting for Debentures: Issue of debenture, Redemption of debentures, debenture redemption Reserve, Purchase of own debentures, Convertible and non-convertible debentures.

Reference:

1. Maheshwari S. N.: Advanced Accountancy, Vol I & II, Vikas Publishing House, New Delhi, 2012.
2. S K Maheshwari, Corporate Accounting 5th Edition, 2009, S. Chand Publishers.
3. Bhushan Kumar Goyal , Corporate Accounting (Set of 2 Volumes) - B.Com (Hons.), Taxmann's Publications, 5th Edition 2018
4. Naseem Ahmed , Corporate Accounting, Atlantic publishers, 2007 edition.
5. Shukla M.C. and T. S. Grewal: Advanced Accountancy, Sultan Chand and Co. New Delhi, 1997.
6. R. L. Gupta: Advanced Financial Accounting, S.Chand and Co; New Delhi, 1995.
7. Dr. S.N. Maheswari, et. al., "Financial Accounting", Vikas Publications, 2012.
8. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH, 2013.
9. S. P. Jain, "Advanced Accounting", Kalyani, 2001.
10. S. Jayapandian, "Financial Accounting from Zero", Excel Books, 2010.



**M.Com Syllabus
Second Semester**

H2.4: MANAGERIAL ECONOMICS (4 CREDITS)

Objective: To make the students understand the use of economic tools, principles, laws, etc. in facilitating business decisions.

Unit 1: Managerial Economics – Meaning, Nature, Features, Scope and Application – Its Relationship with other disciplines – Role of Managerial Economist – Demand Analysis – Elasticity of demand - Determinants of demand and forecasting of demand.

Unit 2: Production function – Law of Returns - Law of variable proportions – Law of Returns to Scale – Economies of large scale operation – Cost Concepts – Cost function – Cost Output relationship – Cost Control and Cost Reduction.

Unit 3: Price and Output decisions under Competitive conditions – Perfect Competition, Monopoly Competition, Monopolistic Competition and Oligopoly Competition – Price leadership – Price discrimination – Product line pricing – Price differentials.

Unit 4: Profit – Concept and Meaning – Theories – Measurement – Economic Profit vs. Accounting Profit – Profit Maximization vs. Profit Restriction – Profit Planning and Forecasting – Cost-Volume-Profit Analysis – BEP Analysis.

Unit 5: Macro Economics and Business decisions – Business Cycle – Economic Forecasting for business – National Income – Methods and Complexities of Measurement – Inequalities in Income – Causes, Consequences and Remedies.

Reference:

1. Johnston, J., Econometric Methods, McGraw Hill Book Company, New Delhi, 1994.
2. Mote Paul, Gupta, Managerial Economics, TMH, 1977.
3. H. Craig Peterson, W. Cris Lewis, Managerial Economics, PHI, 1994.
4. P.L. Mehta, Managerial Economics, PHI, 2001.
5. Anand Sharma, Quantitative Techniques for Decision Making, Himalaya Publications, 2000.
6. Keith Davis, Human Behaviour at work, Mc Graw Hill Book Co., 1995.
7. Koontz, Harold, Cyril O'Donnell, and Heinz Woehrich; Essentials of Management, Tata McGraw – Hill, New Delhi.1984
8. VSP Rao & V. Hari Krishna, "Management' Excel Book, New Delhi – 2002
9. Harold Kontz, Hein Wehrich, "Essentials of Management" Tata McGraw Hill, 1999
10. Reddy P.N. and Appannaih – Essentials of Managerial Economics – HPH 2000.
11. Mithani D.M. – Managerial Economics – HPH, 2004.

**M.Com Syllabus
Second Semester
Group 'A' FINANCE**



S2.5 INVESTMENT MANAGEMENT (SAPM) (4 CREDITS)

Objective: To provide an exposure to the students on the various concepts of investment management and to facilitate an in-depth study of various techniques and analytical tools there under.

UNIT 1: Investment: objectives, nature, channels of investment- investment and speculation process of investment.

UNIT 2: Capital Markets: stock exchanges- BSE –NSE-OTCEI-Trading in stock exchange- new issues market. Relevant SEBI guidelines.

UNIT 3: Return: measurement of return, dividend discount models, growth phase models, H model. Risk-systematic risk v/s Unsystematic risk- the concept of BETA , Security market line, capital market line, return and risk- valuation- approaches valuation- bond valuation- preference shares valuation- common stock valuation.

UNIT 4: Portfolio: process of portfolio management, traditional view- diversification- modern portfolios- portfolio models- Markowitz model- sharpe single index model, CAPM Arbitrage Pricing Theory.

UNIT 5: Derivatives: Option markets, option strategies and option valuation, Futures markets, strategies and pricing. Stock index futures, interest rate futures, Swaps using caps and floors in investment management.

Reference Books:

1. Chandra, Prasanna (2008), "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Limited, 3rd Edition.
2. Bhalla, V.K. (2006); "Investment Management", S. Chand; 12th Edition.
3. Ranganatham and Madhumathi (2005); "Investment Analysis and Portfolio Management", Pearson Education, First Edition.
4. Maheshwari, Yogesh (2008); "Investment Management", PHI Learning Private Limited, First Edition.
5. "Stock Market Book" (2005); Dalal Street Journal. 10. "The Layman's Guide to Mutual Funds" Outlook Publishing (India) Private Limited, First Edition.
6. Dr. Preeti Singh, Investment Management, Himalaya Publishing House, Edition 2015.
7. Yogesh Maheshwari, Investment Management, PHI, 2008.

8. Robert L. Hagin, Investment Management, Portfolio Diversification, Risk and Timing – Fact and Fiction, John Wiley & Sons, Inc., 2004.
9. Yogesh Maheshwari, “Investment Management”, PHI, 2008.
10. S. Kavin, “Security Analysis and Portfolio Management”, 2nd Ed., PHI, 2015.
11. Sudhindra Bhat, “Security Analysis and Portfolio Management”, Excel Books, 2008.
12. Dhanesh Kumar Khatri “Security Analysis and Portfolio Management”, Macmillan Publishing India Ltd., 2010.





M.Com Syllabus
Second Semester
Group 'B': ACCOUNTING AND TAXATION
S2.5 STRATEGIC COST MANAGEMENT (4 CREDITS)

Objective: The course aims at to impart and inculcate the knowledge of controlling and effective management of cost among the students.

Unit 1: Concept and uses of Cost Accounting: Accounting plan and responsibility centres : Meaning, significance of responsibility accounting, Types of Responsibility centres, transfer pricing.

Unit 2: Marginal costing and break even analysis; concept, basic characteristics, application and limitations of marginal costing.

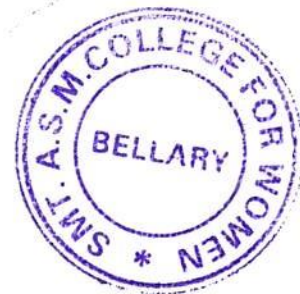
Unit 3: Standard costing analysis as a control technique, setting of standards, variance analysis, Relevance of Variance analysis to budgeting and standard costing.

Unit 4: Value chain analysis, activity based costing, quality costing, target and life style costing, Cost Audit.

Unit 5: Business Process Re-engineering: Value engineering learning curve TQM, JIT and FMS and enables of low strategy.

Reference:

1. Ravi M. Kishore, Strategic Cost Management, Taxman's Publication, 5th edition 2018
2. Blocher, I., Chen, Lin, Cost Management: A Strategic Emphasis, McGraw Hill, 1999
3. Hergren, Datar and Foster, Cost Accounting: A Managerial Emphasis, Pearson Education, Eleventh Edition, 2003.
4. John K. Shank and Vijay Govindarajan, Strategic Cost Management , Vikas Publishing House, 2004
5. Robert Kaplan & Robin Cooper - Cost and effect, Harvard Business School. 2002
6. Robert Kaplan et.al, Management Accounting, Prentice Hall, New Delhi(2005)
7. Saxena and Vashist, Advanced Cost and Management Accounting:Problems and Solutions, Sulthan Chand & Sons, New Delhi, (2004)
8. Saxena and Vashist – Advanced Management Accounting Problem and Solution. Sultan chand ,2006
9. S. P. Jain, “Advanced Accounting”, Kalyani, 2001.
10. Lall, B.M. and Jain, I.C. – Cost Accounting : Principles and Practice, Prentice Hall, Delhi 2006.



M.Com Syllabus
Second Semester
Group 'C' MARKETING
S2.5: SERVICES MARKETING (4 CREDITS)

Objective: To enable students to understand the conceptual aspects of services marketing.

Unit 1: Service: Concepts, scope of services, goods-services continuum, 4Is of services goods and services categorization. Industrial services. Segmentation target marketing and positioning. Customer expectations and perceptions of services.

Unit 2: Service Marketing Mix: Product, Pricing, Place, Promotion, People, Physical evidence and process. Service Quality- Dimensions of quality. Understanding Quality Management. Measuring service quality.

Unit 3: Strategies for Marketing: Overview, strategies for dealing with intangibility, inventory, inconsistency and inseparability. Building customer Relationship through Segmentation and retention strategies. Service Marketing Triangle- external marketing. Internal Marketing. Relationship Marketing and interactive marketing.

Unit 4: Personal Selling: Advertising and sales promotion in service industry. Customer service in service Marketing- monitoring and measuring customer satisfaction- handling complaints effectively.

Unit 5: Planning and Managing Service Delivery: creating delivery systems in price, cyberspace and time. The physical evidence of the service space. The role of intermediaries, enhancing value by improving quality and productivity.

References:

1. James A. Fitzsimmons and Mona J. Fitzsimmons Service Management , :Operations, Strategy, Information Technology , 2006. Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Robert Johnston and Graham Clark, 2005. Service Operations Management: Improving Service Delivery, Pearson Education, Delhi.
3. C. Bhattacharjee, Services Marketing, Excel Books 2009.
4. Valarie A Zeithamal, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit, "Services Marketing" Special Indian Edition, Tata Mc Graw Hill, 2008
5. Christopher Lovelock, and Jochen Wirtz, "Services Marketing- People, technology, strategy", Prentice Hall, 2014.
6. K Douglas I-loffinan and John E.G Bateson, "Essentials of Services Marketing: Concepts, Strategies and cases", Thomson, 2002
7. Rajendra Nargundkar, "Services Marketing — Text and cases", Tata Mc Graw Hill 2006.
8. Ravi Shankar, "Services Marketing — The Indian Perspective," Excel Books 2002.
9. R. Srinivasan," Services Marketing — The Indian context", First Edition, Prentice Hall of India, 2004
10. Valarie A.Zeithaml and Mary Jo-Bitner: Services Marketing- Integrating Customer Focus Across the firm, 3/e, TMH, 2016.



M.Com Syllabus
Second Semester
Group 'D' BANK FINANCE
S2.5 RISK MANAGEMENT (4 CREDITS)

Objective: To provide basic knowledge of risk, type of risks and tools of risk management.

Unit 1: Definition of Risk and uncertainty: Classification of Risk, Sources of Risk-external and internal. Risk Management - nature, risk analysis, planning, control and transfer of risk, administration of properties of an enterprise, provision of adequate security arrangements. Interface between Risk and Insurance. Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer, Selection and implementation of Techniques. Various terminology, perils, clauses and risk covers.

Unit 2: Introduction to Risk Management: Types of Risk, Evolution of Risks, Steps in risk management, RBI guidelines.

Unit 3: Credit Risks Credit Risk Management Models: Introduction, Motivation, Funtionality of good credit. Risk Management models- Review of Markowitz's Portfolio selection theory – Credit Risk Pricing Model – Capital and Regulation. Risk management of Credit Derivatives.

Unit 4: Market Risk (includes Asset Liability Management): Yield Curve Risk Factor-Domestic and global contexts-handling multiple risk factor-principal component analysis- value at Risk (VAR) – implementation of a VAR system- Additional Risk in fixed income markets- Stress testing- Bank testing.

Unit 5: Operational Risk: Introduction - typology of operational risk- measuring operational risk -Who manages operational risk- key to implementing bank-wide operational risk management- why invest in operational risk management. Technology Risk- Best practice – operational risk systems/Solutions.

Reference:

1. John C. Hull, "Risk Management and Financial Institutions", Pearson Education, 2007.
2. Avadhani. V.A, Treasury Management in India, Himalaya Publishing House, 2002
3. Khan M.Y., Financial Services, Tata McGraw Hill , 2004
4. Khan M.Y., Indian Financial System, Tata McGraw Hill, 2007
5. Varsnney and Mittel, Indian Financial System, Sultan Chand Publications, New Delhi. 2003
6. The Professional's Hand book of Financial Risk Management by Marc Lox and Lev Borodorsky, Reed Educational and Professional Publishing Ltd., 2000.



7. Thomas S. Coleman A, Practical Guide to Risk Management, Research Foundation of CFA Institute, 2000.
8. Paul Hopkin, Fundamentals of Risk Management, Kogan Page, 2018.
9. George E Rejda and Michael McNamara, Principles of Risk Management & Insurance 10th Ed., Pearson, 2008.
10. John C. Hull, Risk Management & Financial Institutions 5th Ed., Wiley, 2018.

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