



**VIJAYANAGARA SRI KRISHNADEVARAYA
UNIVERSITY**

JNANASAGARA CAMPUS, BALLARI – 583 105

Department of Studies in Commerce

SYLLABUS

**MASTER OF COMMERCE
(I to IV Semester)**

**With effect from
2024-25**

M.Com. Programme – An Overview

The M.Com Programme aims at preparing students to meet the contemporary needs of the society. It creates a right environment to train and mould the talent of students to exploit the available opportunities for employment and self-employment. A sound theoretical base with a practical exposure to real business environment makes the student face the challenges of dynamic business world. This programme with student-centric pedagogical approach attempts to equip with necessary skills-set. It is structured to accomplish the aspirations of NEP 2020 in real spirit.

The programme spans over two years consisting of four semesters with continuous and semester-end assessment.

Programme Outcomes

After the successful completion of the programme, the students will be able to

1. Identify the contemporary needs of business community.
2. Identify the issues relating to human behaviour at work-places and solve them by using Organisational Behaviour and Human Resource Management Models and Strategies.
3. Review the contemporary areas of financial accounting and apply principles of Indian Accounting Standards to comply with regulatory requirements.
4. Identify the factors influencing Investment, Capital Structure, Working Capital and Dividend decisions.
5. Evaluate alternative investment projects by applying appropriate capital budgeting tools to select optimum project for investment.
6. Determine optimum Capital Structure and appropriate Working Capital and devise suitable Dividend policy to enhance the value of the firm.
7. Determine, allocate, control and reduction of costs of goods manufactured or services rendered.
8. Analyse consumer behaviour and formulate suitable strategies for marketing of goods and services.
9. Devise tax planning keeping in view the provisions of both direct and indirect taxes and comply with regulations for payment of tax and filing returns.
10. Describe the process of investment and perform the required activities at different phases for management of funds.
11. Identify international business requirements and apply IFRS for reporting business performance acceptable to world investing community and regulatory bodies.
12. Identify the problems encountered by business entities and conduct research, analyse quantitative and qualitative data by applying mathematical and statistical models to resolve the issues.

M.Com. Programme Structure
Effective from the Academic Year 2024-25

I- SEMESTER

Semester	Category	Course Code	Title of the Course	Marks			Teaching hours/week			Credit	Duration of exam. (Hrs)
				IA	Sem. Exam	Total	L	T	P		
FIRST	DSC1	24COM1C1L	Organizational Behavior	30	70	100	4	-	-	4	3
	DSC2	24COM1C2L	International Business	30	70	100	4	-	-	4	3
	DSC3	24COM1C3L	Accounting for Managerial Decisions	30	70	100	4	-	-	4	3
	DSC4	24COM1C4L/P	Goods and Services Tax and Customs Law	30	70	100	3	-	2	4	3
	DSC5	24COM1C5L	Advanced Financial Management	30	70	100	4	-	-	4	3
	SEC1	24COM1S1L/T	Corporate Communication Skills	20	30	50	1	1	-	2	1
	DSC5P1	24COM1C1T/P	Advanced Financial Management	20	30	50	-	1	2	2	1
	Total Marks and Credits for I Semester						600				24

II-SEMESTER											
Semester	Category	Course Code	Title of the Course	Marks			Teaching hours/week			Credit	Duration of exam. (Hrs)
				IA	Sem. Exam	Total	L	T	P		
SECOND	DSC6	24COM2C6L	Technology for Financial Services (Fintech)	30	70	100	4	-	-	4	3
	DSC7	24COM2C7L	Optimization Techniques for Business Decisions	30	70	100	4	-	-	4	3
	DSC8	24COM2C8L	Security Analysis and Portfolio Management	30	70	100	4	-	-	4	3
	DSC9	24COM2C9L	Contemporary Areas of Financial Accounting	30	70	100	4	-	-	4	3
	DSC10	24COM2C10L	Advanced Marketing Management	30	70	100	4	-	-	4	3
	SEC2	24COM2S2L//P	Computerized Accounting	20	30	50	1	-	2	2	1
	DSC8T2	24COM2C2T/P	Security Analysis and Portfolio Management	20	30	50	-	1	2	2	1
Total Marks and Credits for II Semester						600				24	

III-SEMESTER

Semester	Category	Course Code	Title of the Course	Marks			Teaching hours/week			Credit	Duration of exam. (Hrs)
				IA	Sem. Exam	Total	L	T	P		
THIRD	DSC11	24COM3C11L	Business Research Methods	30	70	100	4	-	-	4	3
	DSC12	24COM3C12L	Indian Accounting Standards	30	70	100	4	-	-	4	3
	DSC13	24COM3C13L	Data Analytics for Business	30	70	100	4	-	-	4	3
	DSE1	24COM3E1AL	A. Accounting for Specialized Institutions	30	70	100	4	-	-	4	3
		24COM3E1BL	B. Financial Derivatives								
		24COM3E1CL	C. Advanced Bank Management								
	DSE2	24COM3E2AL	A. Income Tax Planning and Management	30	70	100	4	-	-	4	3
		24COM3E2BL	B. Financial Econometrics								
		24COM3E2CL	C. Insurance Management								
	GEC1	24COM3G1L	Open Elective Course*	20	30	50	2	-	-	2	1
	DSC11T3	24COM3C3T/P	Business Research Methods**	20	30	50	-	1	2	2	1
Total Marks and Credits for III Semester						600				24	

* The course offered by other than the Commerce Department is to be chosen by the student

** Use SPSS software

Open Elective Courses offered to the Students of other Departments in the III-Semester										
Category	Course Code	Title of the Course	Marks			Teaching hours/week			Credit	Duration of exam. (Hrs)
			IA	Sem. Exam	Total	L	T	P		
GEC1	24COM3G1AL	A. Basics of Accounting	20	30	50	2	-	-	2	1
	24COM3G1BL	B. Basics of Goods and Services Tax								
	24COM3G1CL	C. Personal Tax Planning and Management								

IV- SEMESTER

Semester	Category	Course Code	Title of the Course	Marks			Teaching hours /week			Credit	Duration of exam. (Hrs)
				IA	Sem. Exam	Total	L	T	P		
FOURTH	DSC14	24COM4C14L	Business Ethics and Corporate Governance	30	70	100	4	-	-	4	3
	DSC15	24COM4C15L	Strategic Cost Management	30	70	100	4	-	-	4	3
	DSE3	24COM4E3AL	A. Financial Reporting Practices	30	70	100	4	-	-	4	3
		24COM4E3BL	B. Financial Modeling								
		24COM4E3CL	C. Bank Financial Management								
	DSE4	24COM4E4AL	A. International Taxation and Policies	30	70	100	4	-	-	4	3
		24COM4E4BL	B. Global Financial Management								
		24COM4E4CL	C. Actuarial Valuation Practices								
	GEC2	24COM4G2L	Open Elective Course*	20	30	50	2	-	-	2	1
	SEC3	24COM4S3L/P	New Venture Planning & Development	20	30	50	1	-	2	2	1
	Project	24COM4C1R	Research Project	30	70	100	--	-	8	4	-
Total Marks and Credits for IV Semester						600				24	
Grand Total Marks and Credits						2400				96	

* The course offered by other than the Commerce Department is to be chosen by the student

Open Elective Courses offered to the Students of other Departments in the IV-Semester										
Category	Course Code	Title of the Course	Marks			Teaching hours/week			Credit	Duration of exam. (Hrs)
			IA	Sem. Exam	Total	L	T	P		
GEC2	24COM4G2AL	A. Entrepreneurship Development	20	30	50	2	-	-	2	1
	24COM4G2BL	B. Banking and Financial Services								
	24COM4G2CL	C. Financial Statement Analysis								

Concept Notes

- Choice Based Credit System (CBCS) is a mode of learning in higher education which facilitates a student to have some freedom in selecting his/her own courses across various disciplines for completing a UG/PG program.
- A credit is a unit of study of a fixed duration. For the purpose of computation of workload as per UGC norms, the following mechanism is adopted in the university:
 - One Credit (01) = One Theory Lecture (L) period of one (1) hour
 - One Credit (01) = One Tutorial (T) period of one (1) hour
 - One Credit (01) = One practical (P) period of two (2) hours
- Course: A paper/subject associated with DSC, DSE, SEC, GEC and RP
- In case of GEC, a candidate is not allowed to choose courses/subjects of a home department.

Expansion of Abbreviations

- DSC : Discipline Specific Core Course
- DSE : Discipline Specific Elective Course

3. SEC : Skill Enhancement Course
4. GEC : Generic Elective Course
5. RP: Research Project
6. LTP : L = Lecture, T = Tutorial, P = Practical

**Question Paper Pattern for all Discipline Specific Core Courses (DSCs)
and Discipline Specific Elective Courses (DSEs)**

–

SECTION – A

This Section consists of One Question (Question No. 1) comprising of seven sub-questions (a to g). The student has to answer five sub-questions. Each sub-question carries two marks (i.e., $5 \times 2 = 10$ marks).

SECTION – B

This Section consists of Five Questions (Question No. 2 to 6). The student has to answer three questions. Each question carries five marks (i.e., $3 \times 5 = 15$ marks).

SECTION – C

This Section consists of Five Questions (Question No. 7 to 11). The student has to answer three questions. Each question carries fifteen marks (i.e., $3 \times 15 = 45$ marks)

Question Paper Pattern for all Skill Enhancement Courses (SEC)

There shall be 30 Multiple-Choice Questions consisting of four options. Each question carries ONE mark. ($30 \times 1 = 30$ marks)

Question Paper Pattern for all Generic Elective Courses (GEC)

SECTION – A

This Section consists of seven Questions (Question No. 1 to 7). The student has to answer five questions. Each question carries two marks (i.e., $5 \times 2 = 10$ marks).

SECTION – B

This Section consists of Six Questions (Question No. 8 to 13). The student has to answer four questions. Each question carries five marks (i.e., $4 \times 5 = 20$ marks)

Department of Studies in Commerce

Master of Commerce (M.Com.)

First Semester

Course Title: Organizational Behavior	Course Code: 24COM1C1L
Course Credits: 4	Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.	
Course Objectives <ul style="list-style-type: none">• To facilitate the students to develop cognizance on the importance of human behaviour.• To analyze and compare individual and group behaviour in an organization.• To orient the students to organisational behaviour and to appraise its relationship with managerial functions, organisational change and development.• To enable students to describe how people behave under different conditions and understand why people behave as they do.	
Course Outcomes <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none">▪ Develop cognizance and ability to analyze the complexities associated with managing, guiding and controlling individual behaviour, group behaviour in the organization towards achieving organizational effectiveness;▪ Evaluate how organizational behaviour is integrated in achieving the overall development and effectiveness of the organization;▪ Identify and demonstrate skills required for working in groups, group dynamics, developing communication and resolving conflicts; and▪ Compare the appropriate framework for solving the problems at the workplace.	
Module-1: Organizational Behaviour (OB): Meaning and Definitions, Nature, Fundamental Concepts, Scope of OB, Challenges and Opportunities for Organization Behaviour, Contributing Disciplines to the field of OB. (10 hours)	
Module-2: Individual Behaviour: Foundations of Individual Behaviour, Personality: Meaning and Definitions, Determination of Personality, Personality Traits, Personality theories; Perception: Meaning and Definitions, Perceptual Process, Factors influencing Perception, Perceptual Biases/Errors; Learning: concept and theories of Learning; Attitude: component, Functions, formation and Sources of Attitude, changes in attitude; Values: Types of Values. (14 hours)	
Module-3: Group Behaviour: Determinants of Group behaviour, Nature and Concept of Group Formation, Stages of Group Formation, Types of Groups: Formal and Informal, Group Norms, Group Cohesiveness. Leadership – Concept and theories of leadership; leadership styles. Sources of conflict patterns, levels and conflict resolution strategies. (12 hours)	

Module-4: Linkage between Behavior and Management Functions – Power and Politics – Meaning, Sources of Power, Use of Power. **Decision-Making:** Importance, Types, Steps and Approaches, Decision Making in Various Conditions. **Motivation** – nature, importance, basic motivation process; theories relating to motivation. **Communication** – Meaning, Types of communication, Communication process, Problems in Communication, Emotional intelligence. **(10 hours)**

Module-5: Organizational Culture, Change and Development Organizational Culture: Concept, Determinants and Changing the Culture.
Organizational Change: Nature, Components of change, levels, importance, the change process, types and Re-engineering, factors influencing organizational change and resistance to change.
Organizational Development: Concept, characteristics, pre-requisites of effective OD programme, and Intervention Techniques and managerial implications. **(10 hours)**

Recommended Books

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

Department of Studies in Commerce

Master of Commerce (M.Com.)

First Semester

Course Title: International Business	Course Code: 24COM1C2L	
Course Credits: 4	Contact Hours per Week: 4	
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56	
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours	
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> • Examine the influence of various environmental factors on global business operations. • Describe institutional framework for export promotion. • Analyse cost and benefits of foreign collaboration • Interpret legal issues related to global business 		
Unit	Description	Hours
1	Introduction to International Business: Meaning, Scope, Drivers importance of International Business: Global Environment- Socio-cultural, Economic, Political and Technological ; International trade theories; Modes of entry; Stages of Internationalization; Recent trends in International business – Global sourcing, Technology Transfer.	10
2	Foreign Trade Policy and Regional Economic Integration: Introduction to Foreign Trade Policy, institutional framework for export promotion- EPZ/FTZ/100% EOUs, Quality control for exports, export prospects for select products and services: Regional economic integration Free Trade Area, Customs Union, Common Market, Economic Union, Monetary Union and Political Union etc: Trading Blocks: ASEAN, European Union, SAARC, SAPTA, NAFTA, BRICKS etc.	14
3	Multinational Corporations: Meaning, Definition, nature and importance of MNCs; Arguments for and against MNCs; Global Competitiveness – Global supply chain management, Global manufacturing strategies, Global negotiations, Global HRM; Corporate social responsibilities and ethical practices in MNCs.	12
4	Foreign Collaboration and Alliances: FDI- Meaning, nature, Types, factors influencing on FDI, Reasons for FDI, Cost and Benefits of FDI, Present scenario of FDI in India, Make in India- an overview. Foreign investment Promotion Board (FIPB)	10
5	Global Trade Mechanism and Related Institutions: Issues in Global trade – Tariffs and Non-Tariffs barriers, Pricing and regulations. World Trade Organisation- Basic Principles and framework, TRIPS, TRIMS, GATS, Anti-dumping duties and Dispute Settlement Mechanism. Related Institutions- IMF, IBRD, World Bank etc.	10

Recommended Books

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

Department of Studies in Commerce

Master of Commerce (M.Com.)

First Semester

Course Title: Accounting for Managerial Decisions		Course Code: 24COM1C3L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">• Describe the cost accounting techniques;• Prepare different kinds of budgets;• Apply the advanced cost accounting tools and techniques for taking managerial decisions; and• Formulate strategies relating to cost and pricing.• Assess divisional performance of business entities by using different performance measures.		
Course Contents		
Unit	Description	Hours
1	Marginal Costing and Decisions: Meaning of Marginal Cost and Marginal Costing; Ascertainment of Marginal Costs; Various Segregation Methods of Marginal Cost-problems. Break Even Analysis (BEA): Methods of Break Even Analysis for Mono-product Concerns - (i) Equational Approach (ii) Tabular Approach, and (iii) Graphical Approach; Application of Marginal Costing for Managerial Decisions: Areas of Application of Marginal Costing; (i) Product Diversification; (ii) Make or Buy Decision; ((iii) Optimum Level of Activity; (iv) Alternative Methods of Production; (v) Profitable Mix; (vi) Limiting Factor; and (vii) Pricing Decisions. (Problems to be taught)	12
2	Budget and Budgetary Control: Meaning and objectives of budget, budgeting and budgetary control; pre-requisites of budgeting process-budget period, budget committee and budget factor; classification and preparation of functional and master budgets; cash budget; fixed and flexible budgeting process – methods involved in preparing flexible budget; performance, programme and zero-base budgeting methods; advantages and limitations of budgeting; activity based budgeting. (Problems to be taught)	12
3	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Applications; Variance analysis – Material, Labour and Overhead (Two-way Analysis) Variance.	12
4	Transfer Pricing: Introduction, Meaning, objectives, applications, advantages and disadvantages and requisites of a sound transfer pricing system. Methods of transfer pricing-Market Based, Cost Based, Negotiated Transfer Pricing, Dual Prices, Setting Transfer Prices in Different Situations. Guiding principles in the fixation of transfer	10

	prices. (Problems to be taught).	
5	Divisional Performance Measurement: Meaning, concepts, definitions and importance. Measurement of divisional performance – Financial measures: The Return on Investment (ROI), The Residual Income (RI), The Economic Value Added (EVA). Non-Financial Measures - Balanced Scorecard (BSC), Performance Prism. Limitations of Financial performance measures. (Problems to be taught).	10

Recommended Books

1. Edward Blocher, Chen, Cokins and Thomas Lin. Cost Management – A Strategic Emphasis. TMH, New Delhi.
2. Hilton, Maher and Selto. Cost Management – Strategies for Business Decisions. TMH, New Delhi.
3. Hansen and Mowen. Cost Management – Accounting and Control. Cengage Publication, New Delhi.
4. Horngren, Foster and Datar. Cost Accounting – A Managerial Emphasis. PHI, New Delhi.
5. Colin Drury. Management and Cost Accounting. Cengage Publications, New Delhi.
6. Cecily Raiborn and M Kinney. Cost Accounting Principles. Cengage Publications, New Delhi.
7. Jain and Narang. Advanced Cost Accounting. Kalyani Publishers, Ludhiana.
8. J.K. Mitra. Advanced Cost Accounting. New Age International (P) Limited Publishers, New Delhi.
9. Robert Kaplan and Anthony Atkinson. Advanced Management Accounting, Pearson Education, New Delhi.
10. Tom Groot and Frank Selto. Advanced Management Accounting. Pearson Education, New Delhi.
11. Robert N Anthony and Govindarajan. Management Control Systems. TMH, New Delhi.
12. Madegowda J. Advanced Management Accounting. HPH, Mumbai.
13. Khan M.Y. and Jain P.K. Management Accounting. Tata McGraw Hill, New Delhi.
14. Kaplan R.S. and Atkinson A.A. Advanced Management Accounting, Prentice Hall, New Delhi.
15. J. H. Rossell, W.W. Frasure and D.H. Taylor. Managerial Accounting, Merrill, Columbus.
16. Colin Drury, Management & Cost Accounting. Cengage Learning EMEA.
17. M N Arora. A Textbook of Cost and Management Accounting. Vikas Publishing House.

E-Resources

1. <https://resource.cdn.icai.org/62021bos50397cp1.pdf>
2. https://www.icai.org/post.html?post_id=16949
3. <https://resource.cdn.icai.org/62033bos50397cp13.pdf>
4. <https://resource.cdn.icai.org/62034bos50397cp14.pdf>
5. <https://resource.cdn.icai.org/62035bos50397cp15.pdf>
6. <https://resource.cdn.icai.org/38620bos28170pm-cp11.pdf>
7. https://www.youtube.com/watch?v=_z4-7xr6ur8
8. <https://www.youtube.com/watch?v=X3c4XOmP7AE>

9. <https://www.youtube.com/watch?v=Ri1BQIACVpM>
10. <https://www.youtube.com/watch?v=dtbnWUXOwgI>
11. <https://www.youtube.com/watch?v=qvPQfL2-RLs>
12. <https://www.youtube.com/watch?v=z1ORVhB9A38>
13. <https://www.youtube.com/watch?v=h-86gcMEcCI>

Department of Studies in Commerce

Master of Commerce (M.Com.)

First Semester

Course Title: Goods and Services Tax and Customs Law	Course Code: 24COM1C4L/P
Course Credits: 4	Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.	
Practical works: Tax planning, Tax management, filing of GST returns and preparation of Bill of entry under Customs Act.	
Course Objectives <ul style="list-style-type: none">• To facilitate the students to familiarize with important concepts of GST• To understand the functions, powers and structure of GST Council.• To make the students to understand the implications of GST on consumers, dealers and the society at large.• To train the students on provisions of levy and administration of Customs Duties.	
Course Outcomes <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none">▪ Define the basic concepts and terms under GST Act and Customs Act;▪ Interpret the provisions of levy and collection of GST and Customs duty;▪ Describe the procedure for Registration along with its provisions and types;▪ Classify the various types of Assessment;▪ Explain the functions and powers of Tax Authorities▪ Evaluate the Provisions of Audit, Search & Seizure;▪ Apply the methods of valuation and compute the duties under Customs Act and▪ Devise appropriate tax planning	
Module-1: Introduction to Goods and Services Tax (GST): GST – Meaning, Background, Significance, Salient features of GST, Constitutional amendment for implementation of GST, Advantages, Issues and Challenges of GST, Taxes subsumed in GST, Dual GST Model- GST Administrative structure both at Central and State level, Types of GST – CGST, SGST, IGST and UTGST, GST Council – Structure, Powers and functions; GST Network- Structure, Features and functions - Goods and Services Tax Suvidha Providers – GSP Eco system. (12 hours)	
Module-2: Important Concepts under CGST: Features of CGST Act 2017, Basic Concepts- Agent, Aggregate turnover, Business, Electronic cash ledger, Goods, HSN Classification of Goods, Capital goods, Person-Casual Taxable person, Non-Resident taxable person, E-Commerce Operator, Input service Distributor, Input tax, Services, Location of Supplier and Recipient of services, Reverse Charge Mechanism, Supply–Composite supply, Mixed supply, Non-taxable supply, Exempt supply and Zero rated supply, Inter-state supply, Intra-state supply,	

Supplies in territorial waters, Place of supply, Time of supply and Value of supply. **(10 hours)**

Module-3: Procedure and Levy of GST: Registration under GST – Procedure, Persons liable and not liable for registration; Deemed Registration and Cancellation of Registration. Tax invoice, Credit notes and Debit notes, E-way bill, Accounts and records, GST E-Filing Provisions, GST Returns, Rates of GST, Exempted goods and services, Composition Scheme, Computation of taxable value and tax liability with Simple problems on GST.

Input Tax Credit- Eligibility and Conditions for claiming Input tax credit. Computation of tax liability with utilization of input tax credit under GST. **(12 hours)**

Module-4: Administration and Assessment: Authorities – Hierarchy and powers of officers, Types of Assessment, Audit of Accounts under GST, Inspection, search and seizure, offences and penalties, GST Refunds, Appeals and Revision. Prosecution and Appellate Tribunals. **(10 hours)**

Module-5: Customs Duty: Customs Act-1962, Customs Tariff Act-1975. Scope and coverage of customs law, Taxable event, Import and Export procedure, Types of Customs duties, Rates, Exemptions, Types of valuation for Customs Duty – Tariff value, Transaction value; Methods of valuation under Customs duty. Duty drawback Schemes and refunds. Impact of GST on Customs Duty, Computation of customs duty and Duty drawback with problems. **(12 hours)**

Recommended Books

1. Datey V S., **Indirect Tax- Law and Practice**, Taxmann Publications, New Delhi.
2. Vinod K Singhanian, **Student guide to GST and Customs Law**, Taxmann Publications, New Delhi.
3. Dr. H C Mehrotra, Prof. V P Agarwal, **Goods and Services Tax and Customs Duty**,
4. Sahitya Bhavan Publications.
5. Datey V.S., U.K. Bhargava, **Indirect Tax Law and Practice**, Taxmann Publications, New Delhi
6. CA. Rajat Mohan, **Illustrated Guide to Goods and Services Tax [GST]**, Bharat Law House Pvt. Ltd.
7. Rakesh Garg and Sandeep Garg, **GST Laws Manual: Acts, Rules and Forms**, Bloomsbury India Publications.
8. S. S. Gupta, **GST Law and Practice**, Taxmann Publications Pvt. Ltd.
9. V. S. Datey, **GST Ready Reckoner**, Taxmann Publications Pvt. Ltd.
10. ICAI Material on GST

E-Resources:

1. www.cbic.gov.in
2. <http://www.irisgst.com/ebook-Goods-and-Services-Tax-In-India-by-CA-Pritam-Mahure>
3. <https://cleartax.in/s/gst-book-online-pdf>
4. <http://www.gstindia.com/a-hand-book-for-gst-in-india-e-book-4th-edition-version-nov-2016/>
5. <https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf>.

Department of Studies in Commerce

Master of Commerce (M.Com.)

First Semester

Course Title: Advanced Financial Management	Course Code: 24COM1C5L
Course Credits: 4	Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.	
Course Objectives <ul style="list-style-type: none">• To acquaint students with broad framework of Financial Management.• To enable the students to take appropriate finance decisions.	
Course Outcomes <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none">▪ Adopt tools to measure time value of money;▪ Evaluate alternative projects by applying suitable capital budgeting techniques to take optimal investment decision;▪ Devise an optimum capital structure;▪ Determine the required working capital and▪ Design an appropriate dividend policy.	
Module-1: Financial Management: Nature, scope and objectives of financial management; Profit maximisation vs. Wealth maximisation; Emerging roles of finance Managers. Time value of money: the concept, present value, annuity, techniques of discounting and compounding. (10 hours)	
Module-2: Investment Decisions: Purpose of capital budgeting, process. Investment criteria- Internal rate return, modified internal rate of return and discounted payback period. Capital rationing; risk evaluation and sensitivity analysis. (12 hours)	
Module-3: Financing Decisions: Concept, nature and significance of financing decision. Cost of capital: Types of cost of capital, weighted average cost of capital, marginal cost of capital and investment opportunity <i>schedule</i> . Capital structure theories: net income, net operating income, traditional and M&M approach. ROI & ROE analysis. (14 hours)	
Module-4: Working capital management: Concept, characteristics, importance of WCM, Factors influencing working capital requirement; Computation through operating cycle approach; Walker's four part theory of WCM, inventory management techniques – EOQ and reorder point, cash management theories. (10 hours)	
Module-5: Dividend decision: Why firms pay dividends; Legal and procedural aspects; Theories of dividend policy: relevance and irrelevance dividend decision. Dividend policies: stable dividend, stable payout and growth. Bonus shares and stock split, corporate dividend behaviour. (10 hours)	

Recommended Books

1. Jain, M. Y., **Financial Management**, Tata McGraw-Hill Publishing Company.
2. Kohok, M. A., **Advanced Financial Management**, Everest Publishing House.
3. Pandey I., **Financial Management**, Vikas Publishing House Private Limited, New Delhi.
4. Rao, A. P., **Cases & Problems On Financial Management**, Everest Publish in House.
5. Ravi, K., **Financial Management**, Taxman Allied Service.
6. Singh, S. N., **Advanced Financial Management**, Himalaya Publishing House.

E-Resources:

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

Department of Studies in Commerce

Master of Commerce (M.Com.)

First Semester

Course Title: Corporate Communication Skills	Course Code: 24COM1S1L/T
Course Credits: 2	Contact Hours per Week: 2
Continuous Internal Assessment (CIA) Marks: 20	Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30	Duration of SEE: 1 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Role plays, Oral presentations, etc	
Course Objectives <ul style="list-style-type: none">• To make the students to understand the significance of effective communication in corporate life.• To create an understanding on different aspects of communication to accomplish the desired result.• To use present technological advancements in business communication.	
Course Outcomes <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none">▪ Develop communication skills that enable them to function effectively in business environment;▪ Develop effective Oral Skills and Writing skills to communicate in clear, concise, Persuasive and Audience Centred manner; and▪ Select and apply appropriate organisational formats and channels to develop and present business messages	
Module-1: Introduction to Corporate Communication - Concept of Communication – Meaning, Definitions, Objectives of Communication, Process of Communication, Channels of Communication – Formal and Informal, Vertical, Horizontal and Diagonal Communication, Grapevine communication, Verbal and Non-verbal Communication, E- Communication, Barriers to Communication, Ways to overcome Communication Barriers, Language, Importance of Language in Communication - Body Language, paralanguage, Sign language, proxemics, Audio-Visual Elements in Communication. (8 hours)	
Module-2: Business Correspondence and Reporting – Business Letter Writing – Types and Components of Business letters, Structure and Layout of Business Letters, Writing Official Letters, Corporate Report writing, Writing Business Proposals. (7 hours)	
Module-3: Application of Corporate Communication Skills – Interview Skills and Presentation Skills -, Group discussions and Meetings, Public Speaking Skills and Negotiation Skills, use of Technology in Communication, Business Communication etiquette. (7 hours)	
Recommended Books <ol style="list-style-type: none">1. Lesikar, Basic Business Communications, TMH2. Dawid Irvin, Effective Business Communications, Viva thorogood3. Subba Rao, B Anitha Kumar, C. Hima Bindu, Business Communication,	

Cengage

4. Anjali Ghanekar, **Business Communication skills**, Everest
5. Sallesh Sengupta, **Business and Managerial Communications**, PHI
6. Nirmal Singh, **Business Communication: Principles, Methods and Techniques**, Deep and Deep Publication
7. Dr. Nageshwar Rao, Dr. Rajendra Das, **Communication Skills**, HPH
8. R.C. Sharma, Krishna Mohan, **Business Correspondence and Report Writing - A Practical App Technical Communication**, Tata McGraw Hill Publication
9. Aruna Kureru, **Professional Communication**, Tata McGraw Hill

Department of Studies in Commerce

Master of Commerce (M.Com.)

First Semester

Course Title: Advanced Financial Management	Course Code: 24COM1C1T/P
Course Credits: 2	Contact Hours per Week: 2
Continuous Internal Assessment (CIA) Marks: 20	Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30	Duration of SEE: 1 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, hands on exercises, Oral presentations, etc	
Course Objectives <ul style="list-style-type: none">• To provide hands on training to work on spread sheets.• To execute theoretical aspects by using ICT tools.	
Course Outcomes <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none">▪ Operate the basic financial and logical functions in spreadsheet environment.▪ Calculate the time value of money on discounting and compounding technique.▪ Demonstrate the capital budgeting decisions under uncertain economic conditions.▪ Compute the minimum cost of capital, value of the firm and dividend decision.	
Module-1: Introduction: Introduction to Microsoft excels, Excel basic formulas-add, subtract, multiply & divide in excel. Excel data validation- filters & grouping. Excel formulas & functions: Learn with basic examples. Logical functions in excel: IF, AND, OR, XOR, & NOT etc. Create table and charts in Excel. (8 hours)	
Module-2: Time value of money: Spreadsheet skills: Using Excel's financial functions for calculating the present value of a future cash flows, the future value of a present cash flows, periodic payments for mortgages and loans, etc.; linking an Excel worksheet to a Word document etc. (7 hours)	
Module-3: Capital budgeting decision: Spreadsheet skills: capital budget decision based on Excel's financial functions: methods of capital budgeting: Traditional methods-Payback period, accounting rate of return and Modern methods: NPV, Profitability index, IRR, MIRR Etc., (7 hours)	
Recommended Books <ol style="list-style-type: none">1. Jain, M. Y. Financial Management. Tata McGraw-Hill Publishing Company2. Kohok, M. A. Advanced Financial Management. Everest Publishing House3. Pandey, I. Financial Management. Vikas Publishing House Private Limited, New Delhi4. Rao, A. P. Cases & Problems On Financial Management. Everest Publishing House5. Ravi, K. a. Financial Management. Taxman Allied Service6. Singh, S. N. Advanced Financial Management . Himalaya Publishing House	
E-Resources: <ol style="list-style-type: none">1. https://swayamprabha.gov.in/index.php/program/archive_he/72. https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_pg/3923. http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6	

4. <https://www.youtube.com/watch?v=rJPWi5x0g3I>
5. <https://www.youtube.com/watch?v=DsZ7lsTaAYo>
6. <https://www.youtube.com/watch?v=Jl0Qk63z2ZY>
7. <https://www.youtube.com/watch?v=hcqeC8PK8as>
8. <https://www.youtube.com/watch?v=S0T3PHlhesY>
9. <https://www.youtube.com/watch?v=SuKXkrc-Lxs>
10. <https://www.youtube.com/watch?v=s4Nwc9diIsc>
11. <https://www.youtube.com/watch?v=avf3aKq8Ack&t=221s>
12. <https://www.youtube.com/watch?v=l8URwHZsolY>
13. https://www.youtube.com/watch?v=b_bnPtrSWa4&t=114s
14. <https://www.youtube.com/watch?v=TmdPGkBHiD4&t=585s>
15. [https://www.youtube.com/watch?v=cbRIhwkGAnQ&list=RDCMUCkndrGoNp DV-
uia6a9jwVg&start_radio=1&rv=cbRIhwkGAnQ&t=0](https://www.youtube.com/watch?v=cbRIhwkGAnQ&list=RDCMUCkndrGoNpDV-
uia6a9jwVg&start_radio=1&rv=cbRIhwkGAnQ&t=0)



**VIJAYANAGARA SRI KRISHNADEVARAYA
UNIVERSITY**
JNANASAGARA CAMPUS, BALLARI-583105

**Department of Studies in
COMMERCE
SYLLABUS**

**Master of Commerce
(II Semester)**

With effect from
2024-25



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

Department of Commerce

Jnana Sagara, Ballari - 583105



Distribution of Courses/Papers in Postgraduate Programme I to IV Semester as per Choice Based Credit System (CBCS) Proposed for PG Programs II – SEMESTER

Semester No.	Category	Subject code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
				IA	Sem. Exam	Total	L	T	P		
SECOND	DSC6	24COM2C6L	Technology for Financial Services (Fin.Tech)	30	70	100	4	-	-	4	3
	DSC7	24COM2C7L	Optimization Techniques for Business Decisions	30	70	100	4	-	-	4	3
	DSC8	24COM2C8L	Security Analysis and Portfolio Management	30	70	100	4	-	-	4	3
	DSC9	24COM2C9L	Contemporary Areas of Financial Accounting	30	70	100	4	-	-	4	3
	DSC10	24COM2C10L	Advanced Marketing Management	30	70	100	4	-	-	4	3
	SEC2	24COM2S2L//P	Computerized Accounting	20	30	50	1	-	2	2	1
	DSC8T2	24COM2C2T/P	Security Analysis and Portfolio Management	20	30	50	-	1	2	2	1
Total Marks for II Semester						600				24	

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Technology for Financial Services (FinTech)		Course Code: 24COM2C6L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Learning Objectives: The major areas in FinTech, including Money and Payment, Digital Finance and Alternative Finance. Major technological trends, including cryptocurrencies and Blockchain. FinTech Regulation and RegTech. The fundamental role of Data and Security in data-driven finance. Business and regulatory implications of technology for the financial industry. Ways to analyze and evaluate what is driving technology innovation in Finance.		
Learning Outcome: 1. Knowledge in FinTech, Digital finance and RegTech.		
Unit	Description	Hours
1	Introduction to FinTech & Digital Payments and Crypto currencies: Overview of the financial services industry, Evaluation of financial technologies, Key FinTech sectors: payments, lending, insurance, wealth management. Mobile payments, e-Wallets; crypto currencies and Block chain technology.	10
2	Regulation and Compliance in FinTech: Regulatory frameworks: RegTech Ecosystem: Financial Institutions. AI in Smart Regulation and Fraud Detection: Regulatory Sandboxes – Smart Regulation – Redesigning Better Financial Infrastructure. KYC (Know Your Customer) and AML (Anti-Money Laundering), Data privacy and security.	14
3	Financial Markets & Alternative Finance innovations: Introduction – Brief History of Financial Innovation – Digitization of Financial Services - FinTech & Funds- Crowd funding– Regards Charity and Equity - P2P and Marketplace Lending – New Models and New Products – ICO. Algorithmic trading, High-frequency trading, and Robo-advisors.	12
4	Insurance Technology (InsurTech): Digital insurance platforms, Telemetric and risk assessment, Claims automation. FinTech Startup Ecosystem & Regulations: Innovations, startups, and venture capital, Challenges for FinTech startups. Case studies of successful FinTech companies.	10
5	Future of FinTech: Emerging trends in FinTech, Impact of AI, quantum computing, and IoT on finance, Sustainability and green finance initiatives.	10
Text book and Reference Books		
<ol style="list-style-type: none"> 1. Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018 2. Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016 3. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018 4. Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019 5. Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018 		

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Optimization Techniques for Business Decisions		Course Code: 24COM2C7L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Problem Solving etc.		
Course Outcomes:		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> • Understand the significance of optimization in decision-making and be able to differentiate between key types of optimization problems, including linear vs. nonlinear and deterministic vs. stochastic. • Proficient in formulating and solving linear programming problems using graphical methods and the Simplex method, including the application of techniques for managing artificial variables. • Effectively formulate and solve transportation and assignment problems, utilizing appropriate methods for finding optimal solutions in resource allocation scenarios. • Capable of applying CPM and PERT techniques to construct project networks, determine critical paths, and optimize project duration and costs. • Analyze and apply deterministic inventory models to optimize inventory management, considering various costs, lead times, and discount structures. 		
Unit	Description	Hours
1	Introduction to Optimization Techniques: Definition and Importance of Optimization, Types of Optimization Problems-Linear vs. Nonlinear Optimization, Deterministic vs. Stochastic Optimization. Key Components of Optimization Problems- Objective Function, Decision Variables and Constraints. Optimization Techniques Overview, Real-World Applications of Optimization and Future trends in optimization techniques.	12
2	Linear Programming Optimization: Linear programming meaning and assumptions. Formulation of linear programming problem and its solution by graphical and Simplex methods- Computational Procedure, Artificial variable techniques- Charnes M Method. Problem of degeneracy, Method to resolve the degeneracy.	10
3	Resource Allocation Models in Optimization: Transportation problem- formulation as a linear programming problem, methods to find initial basic feasible solution (NWCM, LCM, VAM) and unbalanced transportation problem, maximization type transportation problem, transshipment problem. Assignment problem: formulation as a linear programming problem, Hungarian method, unbalanced assignment problem, maximization type assignment problem, Travelling salesman problem.	12
4	Network Optimization Models: CPM vs PERT, Applications of PERT/CPM Techniques, types of Activities, Nodes/Events, Errors in PERT network, Rules for constructing the network diagram, Determination of Critical Path – PERT, Estimating activity times, Project duration and critical path, Optimization of Project Time and Cost.	10

5	<p>Inventory Optimization Models: Concepts and problems in Inventory Systems, classification of Inventory Systems, different costs in Inventory Systems and method of their estimation. Deterministic Inventory models with and without lead time and with and without shortages. Inventory models with All Units Quantity Discounts and Purchase inventory models with one price break and multiple price breaks.</p>	12
---	---	----

Recommended Books:

1. Anitha. H.S. Operations Research. Excel Books. New Delhi.
2. Kanti Swaroop and Manmohan Gupta. Operations Research. S Chand & Sons.
3. Sharma J K. Mathematical Models in Operations Research. Tata McGraw Hill Publishing Company Ltd.
4. Harvey M. Wagner. Principles of Operations Research with Applications to Management Decisions. Prentice Hall of India Ltd.
5. Sharma S D. Operations Research. Kedar Nath Ram Nath & Company.
6. Taha H A. Operations Research. Prentice Hall of India.
7. Sharma J K. Quantitative Techniques for Managerial Decisions. McMillan India Ltd.
8. Kapoor V K. Operation Research Technique for Management.
9. Gupta R K. Linear Programming.
10. Gupta M P and Sharma J K. Linear Programming for Management. National Publishing House.
11. Shrinath L S. Principles and Applications: Pert and CPM. Affiliated East West Press Pvt Ltd.

E-Resources

1. <https://youtu.be/llqhvtxr9U4>
2. <https://youtu.be/WAeATBIhrL4>
3. <https://youtu.be/JqrNeIByABA>
4. <https://youtu.be/ItOuvM2Kmd4>
5. <https://youtu.be/KVGEXbmvsfk>
6. <https://youtu.be/M8POtpPtQZc>
7. <https://youtu.be/zN4AE1YjE2I>
8. <https://youtu.be/u3s-e9aKcog>
9. <https://youtu.be/pnJUzNFn3CA>
10. <https://youtu.be/kUAWB-s7u0Q>
11. <https://youtu.be/uPfbNyAla6c>
12. <https://youtu.be/vv8Sk4zZ6Hw>
13. https://onlinecourses.nptel.ac.in/noc22_mg30/preview

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Security Analysis and Portfolio Management		Course Code: 24COM2C8L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Define the concept of investment; ▪ Differentiate between the investor and the speculator; ▪ Describe the process of investment; ▪ Analyse the securities and portfolio; ▪ Construct portfolio by using different models and ▪ Evaluate the performance of portfolio. 		
Unit	Description	Hours
1	Investments: Meaning, Financial Investment and Economic Investment, Avenues of Financial Investment, Characteristics of Investment, Types of Investors – Individual Investors and Institutional Investors, Speculators, Sources of Financial Information, Investment Process, Concept of Return and Risk, Return – Expected Return and Holding Period Return, Elements of Risk – Systematic Risk –Interest Rate Risk, Market Risk and Purchasing Power Risk, Unsystematic Risk – Business Risk and Financing Risk, Measurement of Return and Risk – Total Risk and Systematic Risk (Numerical Problems).	12
2	Analysis of Securities: Concept, Approaches to Security Analysis – Fundamental Analysis – Economic Analysis, Industry Analysis, Industry Life Cycle, Company Analysis- Important Ratios for analysis of financial statements, and Technical Analysis – Concept, Charts –Line Chart, Bar Chart, Point and Figure Chart, Candlestick Charts, Basics of Dow Theory, Support and Resistance, Head and Shoulders, Moving Average Analysis, Moving Average Convergence and Divergence, Relative Strength Index, Market Breadth Analysis; Difference between Fundamental Analysis and Technical Analysis; Efficient Market Theory: Random Walk Theory, the Efficient Market Hypothesis, Forms of Market Efficiency, EMH Vs Fundamental and Technical Analysis.	12
3	Portfolio Construction, Analysis and Selection: Concept, Need for Creation of Portfolio, Measurement of Return and Risk of Portfolio, Importance of Correlation Coefficient of return of securities in reduction of risk, Portfolio of more than two securities, Harry Markowitz’s Modern Portfolio Theory and Sharpe’s Single Index Model. (All the Models shall be supported by numerical problems).	12
4	Asset Pricing Theories and Portfolio Revision: Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory (APT) and Fama French Factor Models; Concept of revision of portfolio, Reasons for revision of portfolio, Strategies for revision of portfolio, Formula Plans for Revision of Portfolio. (Numerical problems)	10
5	Performance Evaluation of Portfolio: Need of Performance Measurement and	10

	Evaluation, Measurement of Performance of Portfolio – Absolute Measure and Risk-adjusted Return Measure, Models for Performance Evaluation of Portfolio – Sharpe’s Ratio, Treynor’s Ratio, Jensen Measure and Fama’s Net Selectivity Measure, Tracking Error and Information Ratio. (Numerical problems)	
--	--	--

Recommended Books

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas. Investment. Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. Cheney J and E Muses. Fundamentals of Investments. Paul, New York.
3. Clark, James Francis. Investment Analysis and Management. McGraw Hill.
4. Clifford Pistoiese. Using Technical Analysis – The Basics. Vision Books, New Delhi
5. Dalton John M. How the Stock Markets Work. PHI, New Delhi.
6. Donald E Fischer and Ronald J Jordan. Security Analysis and Portfolio Management. Prentice-Hall of India Private Limited, New Delhi.
7. Fabozzi Frank J. Investment Management. Prentice Hall, International Edition.
8. Kevin S. Portfolio Management. PHI, New Delhi.
9. Punithavathy Pandian. Security Analysis and Portfolio Management. Vikas Publishing House Private Limited, New Delhi.
10. Prasanna Chandra. Investment Analysis and Portfolio Management. Tata McGraw-Hill Publishing Company Limited, New Delhi.
11. Robert A Strong. Portfolio Management Handbook. Jaico Publishing House, Mumbai.
12. Samir K Barua, Raghunathan V and Jayanth R Varma. Portfolio Management. Tata McGraw Hill Publishing Company Limited, New Delhi
13. Sharpe F William, Alexander J Gordon and Bailey V Jeffery. Investments. Prentice-Hall of India Private Limited, New Delhi.
14. Steve Lumby. Investment Appraisal and Financial Decisions. Chapman & Hall, London.

Business Dailies, Magazines and Journals

1. Business Dailies (one of the following is compulsory for every student)
 - a. The Hindu Business Line
 - b. The Economic Times
 - c. The Financial Times
 - d. The Business Standard
2. Business Magazines and Journals for contemporary issues in financial sector.

E-Resources

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

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Contemporary Areas of Financial Accounting	Course Code: 24COM2C9L
Course Credits: 4	Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.	
Course Objectives <ul style="list-style-type: none">● To enable the students to understand the contemporary accounting problems faced by accountants.● Students acquire knowledge on valuation of human resources to shown in financial statements.● It enables students to determine time value of money over a period of time.● Students will be convergent with contemporary accounting issues, their significance and application.● It provides comprehensive view of recent developments in different accounting areas.	
Course Outcomes <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none">▪ Describe recent developments in financial accounting;▪ Identify various problems associated with new areas of accounting;▪ Apply different approaches to solve accounting issues with respect to inflation, human resources, investment, intangibles and brands; and▪ Solve advanced and technology-oriented accounting problems	
Module-1: Inflation Accounting; Introduction, need, objectives and approaches to Inflation Accounting, Partial and Complete Revaluation Methods: (a) Current Purchasing Power Method - Forward and Backward Approaches, Conversion Factor, Monetary and Non-monetary Items and Restatement of Items of Financial Statements and Preparation of Inflation-adjusted Financial Statements under CPP Method; (b) Current Cost Accounting Method - Current Cost Profit and Loss Account - Cost of Sales Adjustment, Depreciation Adjustment, Monetary Working Capital Adjustment and Gearing Adjustment and Current Cost Balance Sheet. (Problems and Theory) (12 hours)	

Module-2: Human Resource Accounting: Concept, features, classification of Human Resource Costs, Approaches of Human Resource Accounting: (a) Cost Approaches - Acquisition Cost Method and Replacement Cost Method; and (b) Value Approaches - Present Value of Future Earnings Method, Adjusted Discounted Future Wages Method, Hermanson's Non-purchased Goodwill Method, Economic Value Method, Competitive Bidding or Opportunity Cost Model, Morse's Net Benefits Method and Ogan's Discounted Certainty Equivalent Net Benefits Model; The Lev and Schwartz Model, Eric Flamholtz Model, Likert Model-Comprehensive Model –Q quantification and Recognition of Qualities of HR into HRA Model. (Problems and Theory) **(12 hours)**

Module-3: Investment Accounting and Value Added Statement - Investment Accounting - Introduction, classification of investment, cost investment, cum-interest and ex-interest securities, bonus shares, right shares, disposal of investment, valuation of investments, and procedure of recording shares. Value added statements (Problems and theory). **(10 hours)**

Module-4: Accounting for Intangibles and Brands: Intangible Accounting- Concept, importance, types and objectives of Intangible Accounting, Methods of Accounting and Amortization Practices; IFRS on intangible assets, analysis of accounting for intangible assets in the annual reports of companies. Brand Accounting: Accounting for brands, copy rights, patents and goodwill-Need and Importance of Brand Accounting, Methods of valuation of home-grown and acquired brands, Brand Accounting and Indian Practices. (Problems and Theory) **(12 hours)**

Module-5: Recent Developments in Accounting- Creative Accounting-Concept and Importance, objections against creative accounting, Role of auditors in Creative Accounting. Environmental Accounting- concept and objectives of Environmental Accounting, Shadow Pricing techniques and preparation of Environmental Balance Sheet. Responsibility Accounting, Value Added Accounting, Automated Accounting Processes, Cloud-Based Accounting, Big Data in Accounting, Outsourcing Accounting, Block Chain And Data Analytics In Accounting, Forensic Accounting, and Robotic Accounting.- concepts, objectives, importance and practices. **(10 hours)**

Recommended Books

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

E-Resources

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

5. https://en.wikipedia.org/wiki/Intangible_asset_finance

6. https://en.wikipedia.org/wiki/Creative_accounting

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Advanced Marketing Management	Course Code: 24COM2C10L
Course Credits: 4	Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours
Course objective: The objective of the course is to familiarize the students with the advance concepts and issues of marketing and enable them to analyze the market environment and develop suitable marketing strategies for a business firm.	
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.	
Course Outcomes: On successful completion of the course, the Students are able to understand the concepts of Marketing environment, marketing information system, segmentation, positioning and target marketing. Students are also able to analyse consumer behaviour, generations of Marketing and latest technologies used in Marketing.	
Module-1: The Marketing Environment and Marketing Research & Information System: The Macro Environment, Demographic, Geographic, Economic, Technological, Political, Cultural and Natural Environment, Micro environment, the company's Internal Environment, Supplier, Marketing Intermediaries, Customers, competitors, publics etc. The Marketing Information System: Measuring and Forecasting Demand. Marketing Intelligence, Changing Consumption Pattern of India, Measuring Marketing Productivity. Marketing Research: Meaning, Process and Types of Marketing Research (12 hours)	
Module-2: Segmentation, Targeting and Positioning: Market Segmentation- Objectives and Significance of Market Segmentation-Bases for Segmenting Consumer Market & Business Market. Target Marketing: Concept of Target Marketing-Significance and Target Marketing Strategies. Positioning: Positioning for Competitive advantage, choosing and implementing positioning strategies. (12 hours)	
Module-3: Consumer Behaviour: Introduction-Models of Consumer Behaviour- Traditional Consumer Behaviour Models: Learning Model, Economic Model, Psychoanalytical Model and Sociological Model. Contemporary Consumer Behaviour Models: Engel-Kollat-Blackwell (EKB) Model, Black Box Model, Hawkins-Stern Model and Howard-Sheth Model. (12 hours)	
Module – 4: Generations of Marketing: 6 Generations of Marketing- Life Stages of 6 Generations-Generation Gap and Marketing Evolution-Challenges of Serving Different Generations. Introduction to Marketing 6.O- Importance of 6.O-Components of 6.O-Enhancement of Marketing with Technology-Marketing and SDGs. (10 hours)	
Module – 5: The Next Tech: Introduction-Enablers of Next Tech-Reimagining Business with the Next Tech-The New CX-The 5As of Customer Path-The Knowledge Management Hierarchy-Leveraging the Next Tech for New CX. (10 hours)	

Recommended Books

1. Philip Kotler and Gary Armstrong. Principles of Marketing. Pearson Publishers.
2. Philip Kotler. Marketing Management – Analysis, Planning and Control. Pearson Publisher.
3. Dwyer. Business Marketing. TMH Publisher.
4. Kumar N (2004). Marketing as strategy, Massachusetts: Harvard business school publishing.
5. Boyd and Westfall. Marketing research- text and cases, Dreamtech press.
6. Philip Kotler, Hermawan Karatajaya and Iwan Setiawan (2023). Marketing 6.O: The Future is Immersive. Wiley Publishers.
7. Sherlekar and S.A. Krishnamoorthy. Marketing Management. Himalaya Publishing House.
8. Sontakki. Marketing Management. Kalyani Publishers.
9. K. Karunakaran. Marketing Management. Himalaya Publishing House.
10. Latest articles related to Marketing may be used.

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Computerized Accounting	Course Code: 24COM2S2L/P	
Course Credits: 2	Contact Hours per Week: 2	
Continuous Internal Assessment (CIA) Marks: 20	Total Contact Hours: 22	
Semester-End Examination (SEE) Marks: 30	Durations of SEE: 1 hour	
Pedagogy: Lectures, Group Discussion, Hands on exercises in Computer Lab, Oral presentations, etc (latest version of Tally Package is to be used).		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ Differentiate between manual accounting and computerized accounting;▪ Generate real time comprehensive business reports and records and▪ Use Tally software for getting accounting statements for GST purposes.▪ Maintain all accounting records digitally.		
Course Contents		
Unit	Description	Hours
1	Computerized Accounting (CA): Concept, Manual System of Accounting v/s Computerized Accounting, Process, Components, Advantages and Disadvantages of Computerized Accounting; Different Accounting Softwares and their applications. Brief information about various Accounting Softwares- Sage Intact, Oracle NetSuite, Microsoft Dynamics ERP, Tally ERP, SAP ERP.	6
2	Accounting in Tally: Concept, Features, Merits, Development and Versions of Tally, Getting Started with Tally ERP, creating, Selecting, Altering, Deleting a Company. Account Information- Account Groups, Using of Configuration and Features; Groups and Ledgers - Creating, Display, Altering and Deleting Groups and Ledgers, Creating Multiple Ledgers and Groups; Exit from Tally; Voucher Types-Accounting, Inventory; Inventory- Creating Stock Groups, Categories, Items; Units of Measures.	8
3	Data Entry and Preparation of Reports: Entry of vouchers,- General Journal, Sales Entries; Purchase Entries; Cash Receipt Entries; Cash Payment Entries; Bank transaction Entries, Purchase Returns and Sales Returns Entries. Sales Order Preparation- Sales orders, Delivery note, Quotations to customers; Other Sales Invoices Vouchers. Display and Report: Financial Reports, Inventory Reports, Stock Summary, Account Receivable report; Account Payable report. Preparing Invoice and Payroll, Using GST and Ratio Analysis.	8
	Computer Programming Lab Activities <ol style="list-style-type: none">1. Creating Company, Ledger, Groups Voucher using Tally.2. Creating Unit, Stock, Categories and Items using Tally.3. Calculation of GST using Tally.4. Preparation of Invoice, Payroll and Displaying various Financial and Inventory Reports.	

Recommended Books

1. Gupta R.L. and Radha swamy. Advanced Accountancy Volume –I. S.Chand Publication.
2. Shashi .K. Gupta. Management Accounting. Kalyani Publication.
3. Ravi M. Kishore. Advanced Cost and Management Accounting. Taxmann's Publication.
4. P C Tulusian. Financial Accounting. Pearson publication.
5. Tally Accounting Software Manuals - Volume 1& 2. Tally Solutions Ltd.
6. Nadhani A.K. and K.K. Nadhani. Tally 9 Comprehensive Guide. BPB Publications.
7. Sharma Neeraj, Dhiraj, et al. Computer Application in Accounting. Kalyani Publication.
8. Sharma Neeraj and Malhotra T.D. Computerised Accounting in Business System. Kalyani Publication.

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Security Analysis and Portfolio Management		Course Code: 24COM2C2T/P
Course Credits: 2		Contact Hours per Week: 2
Continuous Internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		Assessment is to be conducted by the Concerned Course Teacher based on criteria approved by the Board of Studies.
Pedagogy: Tutorials, Group Discussion, Hands on exercises, Oral presentations, etc (MS Excel and Solver to be used for this course).		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ Prepare different kinds of Charts and figures;▪ Analyse the securities and portfolio;▪ Construct portfolio and▪ Evaluate the performance of portfolio.		
Course Contents		
Unit	Description	Hours
1	Return and Risk: Measurement of Return and Risk – Total Risk and Systematic Risk. Analysis of Securities: Fundamental Analysis - Important Ratios for analysis of financial statements, and Technical Analysis – Preparation of Charts –Line Chart, Bar Chart, Point; Moving Average Analysis, Relative Strength Index, Market Breadth Analysis using Excel.	8
2	Portfolio Construction, Analysis and Selection: Measurement of Return and Risk of Portfolio, Importance of Correlation Coefficient of return of securities in reduction of risk, Harry Markowitz’s Model – Covariance, Correlation Coefficient, Variance, Two Asset Portfolio.	7
3	Performance Evaluation of Portfolio: Measurement of Performance of Portfolio – Absolute Measure and Risk-adjusted Return Measure, Models for Performance Evaluation of Portfolio – Sharpe’s Ratio, Treynor’s Ratio, Jensen Measure and Fama’s Net Selectivity Measure, Tracking Error and Information Ratio.	7
Recommended Books <ol style="list-style-type: none">1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas. Investment. Tata McGraw-Hill Publishing Company Limited, New Delhi.2. Clifford Pistoless. Using Technical Analysis – The Basics. Vision Books, New Delhi.3. Donald E Fischer and Ronald J Jordan. Security Analysis and Portfolio Management. Prentice-Hall of India Private Limited, New Delhi.4. Manish Nigam. Data Analysis with Excel. BPB Publications.5. Paul McFedries. Excel Data Analysis Visual Blueprint. Wiley, New Delhi.6. Prasanna Chandra. Investment Analysis and Portfolio Management. Tata McGraw-Hill Publishing		



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

JNANASAGARA CAMPUS, BALLARI-583105

**Department of Studies in
COMMERCE**

SYLLABUS

**Master of Commerce
(III Semester)**

**With effect from
2024-25**



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

Department of Commerce

Jnana Sagara, Ballari - 583105



Distribution of Courses/Papers in Postgraduate Programme I to IV Semester as per Choice Based Credit System (CBCS) Proposed for PG Programs III – SEMESTER

Semester	Category	Subject code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
				IA	SEE	Total	L	T	P		
THIRD	DSC11	24COM3C11L	Business Research Methods	30	70	100	4	-	-	4	3
	DSC12	24COM3C12L	Indian Accounting Standards	30	70	100	4	-	-	4	3
	DSC13	24COM3C13L	Data Analytics for Business	30	70	100	4	-	-	4	3
	DSE1	24COM3E1AL	A. Accounting for Specialized Institutions	30	70	100	4	-	-	4	3
		24COM3E1BL	B. Financial Derivatives								
		24COM3E1CL	C. Advanced Bank Management								
	DSE2	24COM3E2AL	A. Income Tax Planning and Management	30	70	100	4	-	-	4	3
		24COM3E2BL	B. Financial Econometrics								
		24COM3E2CL	C. Insurance Management								
	GEC1	24COM3G1AL	Basics of Accounting	20	30	50	2	-	-	2	1
24COM3G1BL		Basics of Goods and Services Tax									
24COM3G1CL		Personal Tax Planning and Management									
DSC11T3	24COM3C3T/P	Business Research Methods	20	30	50	-	1	2	2	1	
Total Marks for III Semester						600				24	

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Business Research Methods		Course Code: 24COM3C11L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussions, Seminar, Case Studies and Problem Solving		
Course Outcomes After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Define the basic concepts. ▪ Explain the principles of research. ▪ Select appropriate methodologies for use of Research. ▪ Identify and adopt suitable techniques of research. ▪ Develop basic skills in the analysis and interpretation of research data and ▪ Write an effective research proposal or report. 		
Unit	Description	Hours
1	Business Research Methods: Meaning, nature and practical importance of research in commerce. Scope of research, types of research. The research process. The Research proposal. Ethics in research, Literature Survey, problems encountered by researcher in India.	8
2	Research Design: Meaning & Need for Research Design, Feature of Good Research Design, Types of Research Design: Exploratory/ Formulative, Descriptive/ Diagnostic & Hypothesis Testing/Experimental Research design. Validity & Reliability in Research, Tests of Sound Measurement: Validity, Reliability, Practicality. Scaling: Meaning, Classification bases. Scaling Techniques: Rating Scales, Ranking Scales.	12
3	Data Collection and Sampling: Types & Sources of Data: Primary & Secondary Methods of Data Collection: Observation, Interview, Questionnaire, Schedule, Survey Method & Case study Method. Guidelines for Constructing Questionnaire/ Schedule. Sampling Terminology, Steps in Sampling Design, Criterion of selecting sampling procedure, Sampling Methods: Probability Sampling and. Non-probability Sampling.	12
4	Data Analysis and Testing of Hypotheses: Meaning of data editing, coding and Process of data analysis. Hypothesis: Meaning, Sources, Importance & Types of Hypothesis Criterion of Good Hypothesis, Procedure for Hypotheses Testing. Flow Diagram for Hypotheses Testing, Level of Significance and Types of Errors. Statistical Test: Student-t test, Z- test, F- ratio, Chi-square test. ANOVA: one way and two way ANOVA and ANCOVA.	12
5	Interpretation & Report Writing: Interpretation: Meaning, Techniques, Precautions. Organization Report Writing. Writing a good report, Critical elements of a report. Steps, Layout of the Research Report. Types of Research Reports.	12
Recommended Books		
<ol style="list-style-type: none"> 1. Kothari C. R. Research Methodology- Methods & Techniques, New Age International Publishers. 2. Gupta, S L & Gupta, H. Business Research Methods, TMHE Pvt. Ltd. 3. Gupta and Kapoor. Fundamentals of Applied Statistics, Sultan Chand & Sons. 4. Krishnaswamy, K N, Sivakumar ,A I and Mathirajan. Research Methodology, Pearson. 5. Pannerselvam, R. Research Methodology, PHI Pvt. Ltd., New Delhi. 		

6. Ghauri, Pervez & Gronhaug, Kjell. Research Methods in Business Studies, Pearson.
7. Shrivastav Business Research Methodology – TMH
8. C. R. Kothari Research Methodology (Methods & Techniques) – Wiley Eastern Ltd
9. J.K. Sachdeva Business Research Methodology – Himalaya Publishing House
10. Cooper Business Research Method –TMH
11. William G. Zikmund Business Research Methods- 7 ed. –Cengage Learning
12. Dr. A. N. Chaudhari Research Methodology in Commerce & Management - Atharva Publications
13. A.B. Rao Research Methodology - Excel Books
14. Krishnaswamy, Sivakumar, Mathirajan – Management Research Methodology – Pearson Education
15. Wilkinson & Bhandarkar Methodology And Techniques Of Social Research- Himalaya Publishing House
16. Bhojanna Business Research Methods- Murthy, - Excel Books

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – III

Course Title: Indian Accounting Standards	Course Code: 24COM3C12L
Course Credits: 4	Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.	
Course Objectives <ul style="list-style-type: none">• To equip the students with basic concepts of Indian Accounting Standards.• The students will be able to incorporate various assets and liability based accounting standards.• To facilitate to acquire practical skills to work as accounting consultant, audit assistant and perform other accounting services.	
Course Outcomes <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none">▪ Describe accounting standards;▪ Identify and apply the principles of recognition, measurement, presentation and disclosure of Indian Accounting Standards in preparation of financial statements;▪ Determine accounting policy with respective accounting standards;▪ Take decision on whether cost method or fair value method depending on the availability of market information; and	
Module-1: Introduction to Indian Accounting Standards: Overview of Accounting Standards, Objectives, Benefits and Limitations of Accounting Standards, Process for Formulation of Accounting Standards in India, List of Indian Accounting Standards (Ind-AS), Need for Convergence Towards Global Standards, Benefits of Convergence with IFRS, Significant differences between IFRS and IND-AS, Applicability of Ind-AS in India. The elements of financial statements: Recognition and Measurement. Indian Accounting Standard (Ind AS) 101- First-time Adoption of Indian Accounting Standards. (10 hours)	
Module-2: Asset Based Indian Accounting Standards: Property, Plant and Equipment (Ind. AS 16) - Intangible assets (Ind. AS 38) - Impairment of assets (Ind. AS 36) – Inventories (Ind. AS 2) – Borrowing costs (Ind. AS 23)–Investment Property (Ind. AS–40)–Objective, Scope, definitions, Recognition and Measurement of the above-mentioned Standards. (Problems on Ind. AS 16, 38, 36, 2 and 40) (14 hours)	
Module-3: Liability Based Indian Accounting Standards: Ind. AS - 19: Employee Benefits; Ind. AS - 37: Provisions and Contingent Liabilities and Contingent Assets and Ind. AS - 12: Income Taxes; -Objective, Scope, definitions, Recognition and Measurement of the above-mentioned Standards. (Problems on Ind. AS- 12) (10 hours)	
Module-4: Revenue Based Indian Accounting Standards: Ind. AS - 18: Revenue; Ind. AS - 21: The Effects of Changes in Foreign Exchange Rates and Ind. AS - 33: Earnings per Share -Objective, Scope, definitions, Recognition and Measurement of the above-mentioned Standards (Problems on Ind. AS 33) (10 hours)	
Module-5: Other Ind. AS: Ind. AS - 8: Accounting Policies, Changes in Accounting Estimates and Errors; Ind. AS - 10: Events after Reporting Period; and Ind. AS-108: Operating Segments and Ind. AS – 34: Interim Financial Reporting. (Problems on Ind AS -108) (12 hours)	

Recommended Books

1. B.D Chaterjee, J. J., Illustrated Guide to Indian Accounting Standard(Ind AS), Taxman Publication, New Delhi
2. Banerjee, B., Financial Accounting, PMI Learning Ltd, New Delhi
3. CA Ravi Kanth Miriyala, S. M., Ind AS Made Easy for CA Final, Bharat Law House, New Delhi
4. CA Santosh Maller, Accounting under Ind AS as Illustrative Manual 2nd Edition, Bloomsbury Publishing PLC, New Delhi
5. Christopher N Nubs and Rober Parker, Comparative International Accounting, Perarson Education . New Delhi
6. Companies (Indian Accounting Standards Rules (Ind AS), Bharat Law House Pvt Ltd.
7. Das, M. A., International Accounting.
8. Dr. D.S Rawat, C. P., Taxmann's Students Gide to Ind AS, Taxman Publication Ltd, New Delhi
9. Evans, T. G, Accounting Theory: Contemporary Accounting Issues, Cengage Learning, New Delhi.
10. Flamholtz, E., Human Resources Accounting, Springer Publication, New York
11. Frederick D. S Choi and Gray K Meek, Internatinal Accounting, Perarson Education.
12. Garg, K., Ind AS& IFRS IKG Management Advisors, New Delhi: LLP.
13. Garg, K, IFRS Concept and Applicationas, Bharat Law House Pvt New Delhi.
14. Greunin Van Hennie, International Financial Reporting Standards - A Practicle Guide.
15. Jawahrlal, Accounting Theory, HPH.
16. L S Pwrwl, Accountng Theory: An Introduction, Tata McGraw-Hill Publishing

Websites

1. <https://assets.kpmg/content/dam/kpmg/in/pdf/2020/04/ind-as-accounting-and-disclosure-guide-april-2020.pdf>.
2. <https://www.wirc-icai.org/images/publication/IND-AS-BOOK.pdf>.
3. https://www.icai.org/post.html?post_id=7543
4. <https://www.pwc.in/assets/pdfs/publications/2017/ifrs-us-gaap-ind-as-and-indian-gaap-similarities-and-differences.pdf>

Journals

1. Chartered Accountant, Journal, ICAI
2. Management Accountant, ICWAI

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – III

Course Title: Data Analytics for Business	Course Code: 24COM3C13L	
Course Credits: 4	Contact Hours per Week: 4	
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56	
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours	
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies etc		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ To demonstrate the applications of Business Analytics▪ To analyse the process of machine learning, Business Intelligence and Data Visualization.▪ To apply the HR and Marketing Analytics tools in Business Decisions.▪ To demonstrate the Financial Analytical tools for decision making.▪ To demonstrate the Data Summarization Methods and Business Modelling using MS Excel.		
Unit	Description	Hours
1	Introduction to Analytics: Introduction, Meaning & Definition, Characteristics, Applications of Business Analytics, Types and importance of Business Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Data Scientist Roles and Responsibility, An Overview of Machine Learning, Business Intelligence and Data Visualization.	10
2	HR Analytics: Introduction, Meaning & Definition, Features, Objectives, Importance, Functions and Types of HR Analytics. Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Potential Application of Analytics in HR Department.	12
3	Marketing Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Forecasting Demand & Supply, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics. (Simple Practical Applications of Marketing Analytics for Business Decisions).	12

4	Finance Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, (Simple Practical Applications of Financial Analytics for Business Decisions).	12
5	Business Modelling Using MS-Excel: Introduction to Analytics Methodology, Data preparation-Data Cleansing, Normalization, Data preparation, Data Blending, Data Modelling, Data summarization methods; Functions, Formulae, Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency, Measures of Central Tendency and Dispersion; Box Plot; Continuous and discrete distributions, Pivot tables and Modelling Using Multiple Linear Regression.	10

Recommended Books

1. Kumar, Dinesh U, Business Analytics- The science of Data-Driven Decision Making, Wiley India.
2. Prasad, and Acharya, Fundamentals of Business Analytics, Wiley India.
3. James, Evans, Business Analytics, Pearson India.
4. Banarjee and Banarjee, Business Analytics- Text and Cases, SAGE Publications.
5. Krishan, Balaram et al, Business Analytics, Khanna Publishing.
6. Albright & Winston, Business Analytics, CENGAGE India.
7. Halady, P, Business Analytics-An Application Focus, Prentice Hall India.
8. Seema Acharya, Subhasini. Big Data Analytics. Wiley.
9. Michael Berthold, David J, Hand. Intelligent Data Analytics. Springer.
10. Jay Liebowitz. Big Data and Business Analytic. Auerbach Publications, CRC Press.
11. Marketing Analytics By Wayne L Winston. Data-Driven Techniques with Microsoft Excel.
12. Business Analytics And Decision Making
<https://www.Cgmg.org/Resources/Downloadabledocuments/ Business Analytics- Briefing.pdf>
13. U Dinesh Kumar. Business Analytics: The Science Of Data: Driven Decision Making, Wiley Publications.
14. Wayne Winston. Microsoft Excel 2016 Data Analysis And Business Modelling, 5th Edition.

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Accounting for Specialized Institutions		Course Code: 24COM3E1AL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Narrate the different aspects of specialized accounting practices. ▪ Prepare of final accounts of specialized institutions. ▪ Compare and differentiate accounting practices followed in different institutions. 		
Unit	Description	Hours
1	Accounting for Educational Institutions: Introduction, features of educational institutions, Need and Importance of accounting for educational institutions, Accounting for Government Grants, Classification of accounts; Preparation of final accounts of educational institutions- income and expenditure account and Balance Sheet.	10
2	Accounting for Insurance Companies: Legal Provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act 1972, Revenue Account and Final Account of Life and Non-Life Insurance Companies, IRDA Act 1938 and Provision relating to Final Accounts.	10
3	Accounts of Banking Companies: Nature, Scope and Provisions relating to Final Accounts of Banking Companies and Legal Provisions as per Banking Regulation Act. Committee Recommendations and NPA treatment, Classification of Banking Companies Assets, Capital Adequacy Ratio and Preparation of Financial Statements.	12
4	Accounting for Hotels: Meaning, Objectives and Significance of Hotel Accounting: visitors ledger: methods of accounting and preparation of final accounts of hotel undertakings.	12
5	Government Accounts in India: General Principles – Indian Audit and Accounts Department – Comptroller and Audit General and Public Accounts Committee – Compilation of Accounts.	12
Recommended Books		
<ol style="list-style-type: none"> 1. Jain S.P and Narang K.L Advanced Accountancy, Kalyani Publishers, New Delhi. 2. Maheshwari S. N and Maheshwari S. K. Advanced Accounting, Vikas Publishing House, New Delhi. 3. Paul K. R. Accountancy, New Central Book Agency Pvt Ltd, Kolkata. 4. Gupta R.L and Radhaswamy M, Advanced Accountancy, Sultan Chand and Sons, New Delhi. 		

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Financial Derivatives		Course Code: 24COM3E1BL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Define derivatives and its products. ▪ State the role of participants in derivatives market. ▪ Trace out evolution of derivatives. ▪ List out premier derivative exchanges operating across the world. ▪ Explain functions of derivatives market. ▪ Describe the features of different derivative instruments. ▪ Describe trading mechanism. ▪ Apply models for valuation of futures and options. ▪ Devise trading strategies. 		
Unit	Description	Hours
1	Introduction: Meaning of Derivatives, reasons for emergence of derivatives, features of derivatives, types of derivative instruments - an overview, participants in derivatives market – hedgers, speculators, arbitrageurs and spreaders, functions of derivatives market, critiques against derivatives.	10
2	Trading and Regulations: Trading mechanism, role of clearing corporation/house, types of orders, risks in derivatives trading, World derivatives market – premier global derivative exchanges, evolution of derivatives market in India, Futures and Options Exchanges in India, regulations on derivatives in India, and recent trends in derivatives market in India.	10
	Forwards and Futures Contract: Forwards – meaning, characteristics, benefits and shortcomings; Futures – meaning, features, advantages and demerits, distinction between forwards and futures, types of futures, specifications of futures on Indian markets, margin, types of margin, operation of margin account.	12
4	Pricing of Forwards and Futures: Valuation concepts – Annual Compounding, multiple compounding, continuous compounding, conversion of annual/multiple compounding rate to continuous compounding rate or vice-versa, discounting; Valuation of forwards and futures – Carry Pricing Model, stock index futures, valuation of stock index futures, hedging using futures contract and stock index futures contract, adjusting the beta of portfolio using stock index futures.	12
5	Options Contracts: Meaning, types of option contract, characteristics of	12

option contracts, option premium, components of option premium, determinants of option premium, put-call parity, characteristics of option values, option payoff, option pricing, models of valuation of option - Binomial Option Pricing Model, Black and Scholes Model, option trading strategies with graphical presentation – covered call and put, bull spreads, bear spreads, butterfly spreads, straddle, strangle	
---	--

Recommended Books

1. John C Hull. Fundamentals of Futures and Options market. Pearson Education, New Delhi
2. N.D.Vohra and B.R.Bagri. Futures and Options. Tata McGraw Hill, New Delhi.
3. Rustagi R P. Derivatives and Risk Management. Taxmann Publications, New Delhi.
4. Robert W Kolb. Understanding Futures Markets. PHI, New Delhi
5. Franklin R Edwards. Futures and Options. Tata McGraw Hill, New Delhi
6. Hunt and Kennedy. Financial Derivatives. John Wiley & Sons, UK
7. V K Bhalla. Financial Derivatives and Risk Management. S Chand, New Delhi
8. Chance. Introduction to Derivatives and Risk management. Thomson Learning
9. D C Patwari. Options and Futures in an Indian Perspective. Jaico Publishers
10. I.M. Pandey. Advanced Financial Management. Vikas Publishing House, New Delhi.
11. William F. Sharpe, Gordon J Alexander and Jeffery V Bailey. Investments. PrenticeHall, New Delhi.
12. R. Mahajan. Futures and Options. Vision Books Pvt Ltd, New Delhi.
13. Prafulla Kumar Swain. Fundamentals of Derivatives. HPH
14. Business Dailies

E-Resources

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

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Advanced Bank Management		Course Code: 24COM3E1CL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Define bank management ▪ Describe the process of loan and investment ▪ Analyse the liquidity position of banks ▪ Analyse the importance of customer relationship ▪ Understand the application of IT in Banking 		
Unit	Description	Hours
1	Bank Management: Bank – Concepts, Meaning, Nature, Functions, Classifications, Structure, Banking Innovations, Future of Indian Banking, Bank Management – Meaning, Features, Objectives, Functions of Bank Management, Issues in Bank Management.	8
2	Management of Investment, Loans and Advances: Meaning and Types of Loans, Commercial Bank Loans in India, Principles of Sound Bank Lending; Loan Policy – Evaluating Credit worthiness of Applicants, Supervision and Organization of Bank Lending, Priority Sector Lending and Socio-economic Policies, Appraisal of Term Loan Proposal, Securities for Banker’s Loan- Lien, Mortgage, Pledge and Hypothecation, NPA – Meaning, Classification, Provisions, recovery measures, Investment Management – Meaning and definitions, Pattern of Investment and Investment Policy	14
3	Management of Assets and Liabilities: Liquidity Management – Meaning, Objectives, Importance, Theories of Liquidity Management, Management of Cash, Assets and Liabilities Management - Meaning and Objectives, Process of ALM, ALM using Traditional GAP and Modern Techniques.	12
4	Customer Relationship Management: Concept, Importance of Customer Relation, Distinguishing Features, Fundamentals of Relationship Banking, Process of Developing Relationship with Customers, concept of KYC, Redressal of Customer Grievances, Banking Ombudsman, Portal Quality Management in Banks,	12
5	Banking Information System: Introduction, Meaning, Definition, nature and Scope. Concept of E- Banking. Process of E-Banking, Tools and Techniques of E- Banking- NEFT, RTGS, ECS, IMPS, Mobile Banking, its objectives and relevance at present day. Present bank applications in India- UPI, AePS, BHIM, USSD. Popular E-Banking Services, opportunities and challenges, Electronic Fund Management, Integrated Communication Networks for Bank Security and Control Systems – Cybercrimes and Fraud Management Planning and implementation of Information Systems.	14

Recommended Books

1. P. N. Varshney. Banking Law and Practice. Sultan Chand and Sons Publication, New Delhi.
2. Padmalatha, Suresh and Justin Paul. Management of Banking and Financial Services. Pearson India Education Services Pvt. Ltd, U.P.
3. P. Subba Rao & P.K. Khanna. Principles and Practice of Bank Management. Himalaya Publishing House, Mumbai
4. Bharati V. Pathak. Indian Financial System, 5th Edition. Pearson India Education Services Pvt. Ltd, U.P.
5. M.Y. Khan. Indian Financial System, 9th Edition. McGraw Hill Education, New Delhi
6. Vasant Desai. Bank Management. Himalaya Publishing House. Mumbai
7. J. F. Sinkey, Commercial Bank Financial Management. Pearson Publication
8. Peter S. Rose, Commercial Bank Management. Tata McGraw-Hill Publishing Co Ltd, New Delhi.
9. M. L. Tannan, Nagpur C.R. Datta & S. K. Banking Law and Practice, Wadhwa & Company, Kataria.
10. A.B. Srivastava and K. Elumalai. Seth's Banking Law. Law Publisher's India (P)Limited, Allahabad
11. R.K. Gupta. Banking Law and Practice in 3rd Vols. Modern Law Publications, Allahabad.
12. Desai Vasanth. Indian Banking, Nature and Problems. Himalaya Publishing House, Mumbai.
13. Maheshwari S. N. Banking Theory, Law and Practices. Kalyani Publishers, Bangalore.
14. Raut K C and Dass S K. Commercial Banks in India: Profitability, Growth and Development. Kanishka Publishers, New Delhi.

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – III

Course Title: Income Tax Planning and Management		Course Code: 24COM3E2AL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none">▪ Define the basic concepts and terms under Income Tax Act;▪ Apply the various provisions of Income Tax Act for tax planning and tax management related aspects;▪ Apply the various provisions of Income Tax Act to calculate taxable income under various heads and tax liability;▪ Describe the procedure for assessment of tax and e- filing returns.		
Unit	Description	Hours
1	Basic Concepts: Income Tax, Assessee, Assessment Year, Previous Year, Income, Gross Total Income, Taxable Income, Company – Indian company, Foreign company, Widely-held company, Closely held company, Residential Status and Incidence of Tax (Individual and Corporate Assessee), Exempted incomes.	8
2	Head-wise Computation of Income Tax: Income from Business or Profession- Depreciation-Conditions, Income from Capital Gains and Income from Other Sources. (Illustrative Problems)	12
3	Set off of losses and Assessment: Set off and Carry Forward of Losses, Deduction from Gross Total Income, Determination of Tax Liability – Individual and Corporate Assessee-Minimum Alternate Tax (MAT). (Illustrative Problems)	12
4	Tax Planning and Management: Concept of Tax Planning, Tax Management, Tax Avoidance and Tax Evasion; Feature and Scope of Tax Planning. Tax Planning with Reference to Financial Management Decisions- Capital Structure Decisions, Tax Planning and Managerial Decisions- Make or Buy Decisions, Own or Lease Decisions.	14
5	Assessment Procedures: Income Tax Authorities- Types of Assessment- Types of Returns- Advance Payment of Tax (Individual and Corporate Assessee) -E-filing procedures	10
Recommended Books		
<ol style="list-style-type: none">1. Ahuja G.K. & Ravi Gupta. Systematic Approach to Income Tax, Bharath Law House, New Delhi.2. Vinod K Singhania and Monica Singhania. Direct Tax Planning and Management, Taxmann Publication, New Delhi.		

Department of Studies in Commerce
Master of Commerce (M. Com)
Semester - III

Course Title: Financial Econometrics	Course Code: 24COM3E2BL	
Course Credits: 4	Contact hour per week: 4	
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56	
Semester End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours	
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, etc.		
Course outcomes After successful completion of this course, the students will be able to;		
<input type="checkbox"/> Define the concept of financial econometrics <input type="checkbox"/> Differentiate between financial econometrics and economic econometrics <input type="checkbox"/> Describe the regression model and its application in SPSS and MS Excel <input type="checkbox"/> Use Univariate Time Series Modelling and Forecasting <input type="checkbox"/> Use Structural and Vector Autoregressive Model <input type="checkbox"/> Apply ARCH and GARCH Model for calculations		
Unit	Description	Hours
1	Introduction: Econometrics — meaning, nature and scope of econometrics; financial econometrics VS economic econometrics; types of data; returns in financial modelling; steps involved in formulating econometric model.	8
2	Regression Model: meaning and significance; simple and classical regression model — assumption and properties of OLS estimator; t-test and significance level; precision and standard error; multiple linear regression - constant term, parameters, F-test; goodness of fit statistics; hedonic pricing models; diagnostic test — assumptions and multicollinearity; heteroscedasticity and autocorrelation; Durbin-Watson and Breusch Godfrey tests distinction; Use of SPSS and MS Excel in regression model.	12
3	Univariate Time Series Modelling and Forecasting: Notation and concepts; moving average processes, auto regressive processes; partial autocorrelation processes; ARMA processes — building ARMA models —Box-Jenkins approach— exponential smoothing and forecasting in econometrics; Use of SPSS and MS Excel in Univariate Modelling.	12
4	Multivariate Models: Single equation v/s systems-based approach to building models; cause and consequence and solutions to simultaneous equation bias; structural model; methods of estimating simultaneous equations model; Vector Autoregressive Models (VAR) advantages and disadvantages of VAR; Use of SPSS and MS Excel	12
5	Modelling Volatility and Correlation: Types of non-linear models and testing for non-linearity; models for volatility — historical volatility, Exponentially Weighted Moving Average (EWMA) models — Auto Regressive Models — ARCH models; Generalised ARCH (GARCH) models— estimating ARCH and GARCH; Use of SPSS and MS Excel.	12
Recommended Books		
<ol style="list-style-type: none"> 1. R. S. Tsay, 2005, Analysis of Financial Time Series, Wiley Series in Probability and Statistics, 2nd edition (RT) 2. J. Y. Campbell, A. W. Lo, and A. C. MacKinlay, 1997, The Econometrics of Financial Markets, Princeton University Press (CLM) 3. T. C. Mills and R. N. Markellos, The Econometric Modelling of Financial Time Series, 2008, 		

Cambridge University Press, 3rd edition (TM) – An earlier Edition of this book is by Terrance Mills which can also be used.

4. J. D. Hamilton, 1994, Time Series Analysis, Princeton University Press (JH) Reading List (Optional)
5. Chris Brooks, 2002, Introductory econometrics for finance , Cambridge University Press
6. Christian Gourieroux and Joann Jasiak, 2001, Financial Econometrics: Problems, Models, and Methods, Princeton University Press
7. Peijie Wang, 2008, Financial econometrics, Taylor & Francis
8. Walter Enders, 2004, Applied Econometric Time Series, John Wiley and Sons

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Insurance Management		Course Code: 24COM3E2CL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussions, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Narrate the scope, structure and regulation of insurance business in India. ▪ Analyse a variety of insurance products and services. ▪ Examine the approaches in pricing insurance products. 		
Unit	Description	Hours
1	Introduction to Insurance: Insurance – Meaning, Definition, Characteristics, Principles of contract of insurance, General Concepts of Insurance, Types of Insurance, Insurance Vs hedging, Insurance intermediaries – Role, Functions and importance of Insurance intermediaries.	10
2	Insurance Products and Policies: Life Insurance – features, fundamental principles, Types of Life insurance products – Traditional and unit linked policies, Individual and group policies, with and without profit policies, Policies for children & females, Pension plans, Health insurance, Life insurance Annuities, General Insurance - Fundamental principles, Types: Fire – Marine – Motor - Personal accident - Liability and Miscellaneous insurance.	12
3	Pricing of Insurance Products: Meaning of rate / premium, Objectives of rate making, Expected claim costs, Administrative costs, investment income, Rate making in life insurance business, Premium concepts – Level premium, Basic premium, Office yearly premium, Premium tables, Tabular premium, Extra premium, Rider premium, Rebate, Bonus, Rate making in general insurance business, Principles, Basic methods of rate making in life and general Insurance.	12
4	Claims Management: Insurance claims – meaning, claim settlements in life and general insurance policies, importance of claims settlement, general guidelines for settlement of claims, calculation of claims in insurance policies, methods and process of claim settlements.	12
5	Insurance Regulation in India: Insurance Act of 1938, IRDA – powers and functions, operations of IRDA, protection of insurance policyholders’ interests under IRDA, Exposure / Prudential norms, Summary provisions of related Acts – Consumer Protection Act and Transfer of Property Act.	10
Recommended Books		
<ol style="list-style-type: none"> 1. George Rejda, Principles of Risk Management and Insurance, Pearson Education. 2. S. Balachandran, General Insurance, Insurance Institute of India. 		

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Business Research Methods		Course Code: 24COM3C3T/P
Course Credits: 2		Contact Hours per week: 2
Continuous internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		Assessment is to be conducted by the concerned course teacher based on the criteria approved by the Board of Studies from time to time.
Pedagogy: Classroom Lectures, Group discussions, Seminar, Case Studies & Problem Solving using computer application software.		
Course Outcomes After successful completion of this course students are able to:		
<ul style="list-style-type: none"> ▪ Identify the basic concepts, techniques and appropriate methodologies of Research through application software. ▪ Apply the knowledge of statistical tools to test the Hypothesis ▪ Analysis and interpretation of research data with application software. 		
Course Contents		
Unit	Description	Hours
1	Data Management and Analysis: Quantitative analysis, descriptive statistics, Uses and limitations. Summation sign and its properties. Proportions, percentages, ratios. Measures of Central Tendency-Arithmetic Mean, Median, Mode, Mid – Range. Measures of Dispersion /Variability-Range, Variance, Standard Deviation, Standard Error, Coefficient of Variation. (Using Excel application).	7
2	Inferential Statistics: Estimating Population Means. Correlations: Rank Difference Method Pearson's Product Moments Correlation. Concept of Variance. Regression and Multiple Regression equations (concept and applications) Sampling Distribution, Null Hypothesis- Alternative Hypothesis. Testing the Significance of difference between means (Z and Student's T test). Analysis of Variance (ANOVA) and Analysis of covariance (ANCOVA)- concept and applications only. Factor Analysis and Path Analysis - Concept and Applications. (Using computer application software).	8
3	Graphical Representation of Data: Meaning, definition and importance. Guidelines for graphical representation. Types of diagrams and different types graphs (using Excel Application).	7
Recommended Books		
<ol style="list-style-type: none"> 1. Best and Kahn, Research Methodology, PHI Limited. 2. Kothari, C.R. Research Methodology (Methods and Techniques), New Age Publisher. 3. Kerlinger, Foundation of Research. 4. Fundamentals of modern statistical methods by Rand R. Wilcox. 5. Power Analysis for Experimental Research -A Practical Guide for the Biological, Medical and Social Sciences by R. Barker Bausell, Yi-Fang Li Cambridge University Press. 6. Design of Experience: Statistical Principles of Research Design and Analysis, by Robert O. Kuehl Brooks/Cole. 		

Generic Elective Courses (GECs)

Generic Elective Courses (GEC1) are offered to the **Students of other Departments** in the Group of Faculties (Group 1) consisting of Faculty of Arts, Faculty of Social Sciences, Faculty of Law, Faculty of Education and Faculty of Business Studies in the III-Semester. However, student is not permitted to take GEC which relates to the cognate course studied at the undergraduate level.

Category	Course Code	Title of the Course	Marks			Teaching hours/week			Credit	Duration of exam. (Hrs)
			IA	Sem. Exam	Total	L	T	P		
GEC1	24COM3G1AL	Basics of Accounting	20	30	50	2	-	-	2	1
	24COM3G1BL	Basics of Goods and Services Tax								
	24COM3G1CL	Personal Tax Planning and Management								

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Basics of Accounting		Course Code: 24COM3G1AL
Course Credits: 2		Contact Hours per Week: 2
Continuous Internal Assessment (CIA) Marks: 15		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 35		Duration of SEE : 1 Hour
Pedagogy: Lectures, Case Analysis, Group Discussions, Presentation and Assignment		
Course Outcomes		
After completion of this course, the students will be able to		
<ul style="list-style-type: none"> ▪ Explain the conceptual framework of accounting. ▪ Prepare accounts for proprietorship concerns. ▪ Explain the principles and procedure of auditing. 		
Course Contents		
Unit	Description	Hours
1	Fundamentals of Accounting: Introduction, Definitions, Book-Keeping, Accounting Cycle, Basic Accounting Terms, Generally Accepted Accounting Principles, Accounting Concepts and Conventions, Events and Transactions, Double Entry System, Voucher, Types of Accounts, Accounting Process, Accounting Equations, Accounting Standards etc.	8
2	Primary Books and Final Accounts: Basic terms, Journal, Ledger, Trial Balance, Profit and Loss Account and Balance Sheet of proprietorship concerns – Theory and very simple problems (no complicated adjustments).	6
3	Introduction of Auditing: Meaning and Definitions of auditing, Objectives of Auditing, Principles of Auditing Accounting Ethics and Auditing, Auditing and Assurance Standards, Types of Audit-Statutory Audit-Internal Audit-Continuous Audit-Final Audit, Cost Audit, Management Audit-Tax Audit-Government Audit-Performance Audit-Social Audit	8
Recommended Books:		
<ol style="list-style-type: none"> 1. R.L Gupta and V.K Gupta. Financial Accounting, Sultan Chand and Sons, New Delhi. 2. S.N Maheshwari and S.K Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi. 3. P.C Tulsian, Financial Accounting, Sultan Chand and Company, New Delhi 4. Bhatia R.C Auditing, Vikas Publishing House, New Delhi. 5. Dinkar Pagare, Auditing, Sultan Chand and Sons, New Delhi. 6. Kamal Gupta, Contemporary Auditing, Tata McGraw-Hill Publishing Co.Ltd, New Delhi. 7. Saxena and Saravanave, Practical Auditing, Himalaya Publishing House, Mumbai. 8. Tandon B N, Practical Auditing, S Chand & Co. Ltd, New Delhi. 		
E-Resources:		
www.auditnet.org www.icsi.edu www.corporatefinanceinstitute.com www.aicpa.org www.jstor.org		

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Basics of Goods and Services Tax		Course Code: 24COM3G1BL
Course Credits: 2		Contact Hours per week: 2
Continuous internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		Durations of SEE: 1 Hour
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Oral presentations, etc		
Course Outcomes		
After successful completion of this course students are able to:		
<ul style="list-style-type: none"> ▪ Define the basic concepts and terms under GST Act ▪ Describe the procedure for Registration along with its provisions and types ▪ Interpret the provisions of levy and collection of GST 		
Course Contents		
Unit	Description	Hours
1	Introduction to Goods and Services Tax (GST): GST – Meaning, Background, Significance, Salient features of GST, Constitutional amendment for implementation of GST, Advantages, Issues and Challenges of GST, Taxes subsumed in GST, Dual GST Model- GST Administrative structure both at Central and State level, Types of GST – CGST, SGST, IGST and UTGST, GST Council – Structure, Powers and functions; GST Network- Structure, Features and functions.	8
2	Important Concepts under CGST: Features of CGST Act 2017, Basic Concepts- Agent, Aggregate turnover, Business, Electronic cash ledger, Goods, HSN Classification of Goods, Capital goods, Person-Casual Taxable person, Non-Resident taxable person, E-Commerce Operator, Input service Distributor, Input tax, Services, Location of Supplier and Recipient of services, Reverse Charge Mechanism, Supply– Composite supply, Mixed supply, Non-taxable supply, Exempt supply and Zero rated supply, Inter- state supply, Intrastate supply, Supplies in territorial waters, Place of supply, Time of supply and Value of supply.	6
3	Procedure and Levy of GST: Registration under GST – Procedure, Persons liable and not liable for registration; Tax invoice, Credit notes and Debit notes, E-way bill, Accounts and records, GST E-Filing Provisions, GST Returns, Rates of GST, Exempted goods and services, Composition Scheme, Computation of taxable value and tax liability with Simple problems on GST.	8
Recommended Books:		
<ol style="list-style-type: none"> 1. Dey V S., Indirect Tax- Law and Practice, Taxmann Publications, New Delhi. 2. Vinod K Singhania, Student guide to GST and Customs Law, Taxmann Publications, New Delhi. 3. Dr. H C Mehrotra, Prof. V P Agarwal, Goods and Services Tax and Customs Duty, Sahitya Bhavan Publications. 4. CA. Rajat Mohan, Illustrated Guide to Goods and Services Tax [GST], Bharat LawHouse Pvt. Ltd. 5. S. S. Gupta, GST Law and Practice, Taxmann Publications Pvt. Ltd. 6. ICAI Material on GST 		

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – III

Course Title: Personal Tax Planning and Management		Course Code: 24COM3G1CL
Course Credits: 2		Contact Hours per week: 2
Continuous internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		Durations of SEE: 1 Hour
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Oral presentations, etc		
Course Outcomes:		
After successful completion of this course students are able to:		
<ul style="list-style-type: none"> ▪ Define the basic concepts and terms under Income Tax Act; ▪ Calculate the taxable income from the various heads. ▪ Understand the tax planning mechanism and able to use the income tax deductions available. ▪ Know the E-filing procedure and do the E-filing of Income tax successfully. 		
Course Contents		
Unit	Description	Hours
1	Income Tax Basic Concepts: Income Tax, Assessee, Assessment Year, Previous Year, Income, Gross Total Income, Taxable Income, Residential Status of Individual Assessee and Incidence of Tax. Tax planning, Tax management, Tax Avoidance and Tax Evasion- concepts.	6
2	Computation of Income Tax: Head-wise computation of income (In Brief) - Income from Salary, Income from House property, Income from Business & Profession, Income from Capital gains and Income from other sources. Setoff and Carry Forward of Losses, Deduction from Gross Total Income, Determination of Tax Liability – Individual assessee only.	10
3	Assessment and E-filing: Assessment Procedure- Types of Assessment, Types of Returns, Advance Payment of Tax of Individual Assessee only, E-filing procedure and its Benefits.	6
Recommended Books:		
<ol style="list-style-type: none"> 1. Ahuja G.K. & Ravi Gupta, Systematic Approach to Income Tax Bharath Law House, New Delhi. 2. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publication, New Delhi. 3. Lal B.B. and Vashisht, Direct Taxes, Pearson Education. 4. T N Manoharan and G R Hari, Direct Taxes, Snow-White Publications 5. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, Sahitya Bhavan Publications, Agra. 6. Study Materials of ICAI and ICWAI. 		
E-Resources:		
<ol style="list-style-type: none"> 1. https://www.incometax.gov.in/iec/foportal 2. https://cleartax.in/income-tax-efiling 3. https://www.incometaxindia.gov.in/pages/downloads/income-tax-return.aspx 4. https://tax2win.in/efile-income-tax-return/sources-of-income. 5. https://online.maryville.edu/blog/tax-planning-strategies/ 		



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY
JNANASAGARA CAMPUS, BALLARI-583105

Department of Studies in
COMMERCE
SYLLABUS

Master of Commerce
(IV Semester)

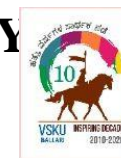
With effect from
2024-25



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

Department of Commerce

Jnana Sagara, Ballari - 583105



Distribution of Courses/Papers in Postgraduate Programme I to IV Semester as per Choice Based Credit System (CBCS) Proposed for PG Programs

IV-SEMESTER

Semester No.	Category	Subject code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
				IA	Sem. Exam	Total	L	T	P		
FOURTH	DSC14	24COM4C14L	Business Ethics and Corporate Governance	30	70	100	4	-	-	4	3
	DSC15	24COM4C15L	Strategic Cost Management	30	70	100	4	-	-	4	3
	DSE3	24COM4E3AL	A. Financial Reporting Practices	30	70	100	4	-	-	4	3
		24COM4E3BL	B. Financial Modeling								
		24COM4E3CL	C. Bank Financial Management								
	DSE4	24COM4E4AL	A. International Taxation and Policies	30	70	100	4	-	-	4	3
		24COM4E4BL	B. Global Financial Management								
		24COM4E4CL	C. Actuarial Valuation Practices								
	GEC2	24COM4G2AL	Entrepreneurship Development	20	30	50	2	-	-	2	1
		24COM4G2BL	Banking and Financial Services								
		24COM4G2CL	Financial Statement Analysis								
SEC3	24COM4S3L/P	New Venture Planning and development	20	30	50	-	-	4	2	1	
Project	24COM4C1R	Research Project	30	70	100		-	8	4	-	
Total Marks for IV Semester						600				24	

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – IV

Course Title: Business Ethics and Corporate Governance		Course Code: 24COM4C14L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours	
Pedagogy: Lectures, Case Analysis, Group Discussions, Presentation and Assignment		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Articulate issues in business ethics, the ethical business environment and their potential effect on personal, managerial and corporate decisions. ▪ Evaluate various organisational influences affecting on ethical decisions. ▪ Analyse various ethical codes in corporate governance. 		
Unit	Description	Hours
1	Introduction to Ethics: Meaning, Definitions, importance of ethics, theories of ethics, ethical values, codes of conduct, dimensions of ethics, Human Values- Lessons from the lives and teachings of great leaders and reformers, role of family, society and educational institutions in inculcating values.	10
2	Organisational Ethics: Introduction, ethical corporate behaviour, organisational climate and structure and ethics, development of ethical corporate behaviour, ethical leadership, Analysing ethical problems- Legal and Moral points of view, Economic and Legal point of view, Addressing ethical dilemmas, Ethical issues in functional areas	10
3	Corporate Social Responsibility and Corporate Sustainability: Concept and Meaning, Scope, Social Responsibility issues for various stakeholders group, CSR and Indian Corporations, Companies Act 2013, CSR Audit. Sustainability- Meaning and Scope, CSR and Corporate Sustainability, Why is sustainability an imperative, Triple Bottom Line (TBL). CSR Reporting Framework.	12
4	Conceptual Framework of Corporate Governance: Introduction, Definitions of Corporate Governance, Need for Corporate Governance, Legislative Structure- Board Structure, Composition of Board, Board Committees and Meetings, Corporate Governance and other Stakeholders- Owners, Employees, Customers, Creditors, Suppliers, Community and Government.	12
5	Legislative Framework of Corporate Governance –An International Perspective: Introduction, Corporate Governance Framework, Contemporary Developments in Global Corporate Governance, Corporate Governance Codes, Global Corporate Governance Reports- OECD Committee Recommendations, Cadbury Report, SEBI Committee Recommendations, Birla Committee Report, International Corporate Governance Network.	12

Recommended Books:

1. S.S. Iyer - Managing for Value (New Age International Publishers, 2002)
2. Laura P Hartman Abha Chatterjee - Business Ethics (Tata McGraw Hill, 2007)
3. S.K. Bhatia - Business Ethics and Managerial Values (Deep & Deep Publications Pvt.Ltd, 2000)
4. Velasquez – Business Ethics – Concepts and Cases (Prentice Hall, 6th Ed.)
5. Reed Darryl – Corporate Governance, Economic Reforms & Development (Oxford).
6. Mathur UC – Corporate Governance & Business Ethics (Mc Millan).
7. Human Values By : Prof. A.N. Tripathi New Age International
8. Wisdom Leadership By Prof. S.K. Chakraborty Wheeler Publication.
9. Corporate Governance 2/e, MacMillan, OUP
10. Sharma J.P‘ Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
11. Values and Ethics for Organizations, Chakraborty, OUP/OIP

Department of Studies in Commerce
Master of Commerce (M.Com.)
Semester – IV

Course Title: Strategic Cost Management	Course Code: 24COM4C15L
Course Credits: 4	Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours

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

Course Outcomes

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

- Identify and allocate the cost on the basis of Activities.
- Analyse the impact of Learning Curve on Production.
- Assign the cost in different phases of Product Life Cycle.
- Differentiate between Traditional Purchasing & Manufacturing and JIT Purchasing & Manufacturing.
- Estimate the cost of a product along with profit.

Unit	Description	Hours
1	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.	10
2	Learning Curve Model: Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Learning Curve and Experience Curve.	10
3	Life Cycle Costing: Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.	12
4	Just-in-Time Approach: Concept, Philosophy of JIT, Sources of Waste, Objectives of JIT, Features and Methodology of Implementation of JIT, Planning for Adoption and Limitations of JIT Costing.	12
5	Target Costing: Meaning, Foundation of target costing- Target costing key principles. Target costing Vs Traditional Cost Management process: Market driven costing. Product Level Target Costing. Component level target costing- establishing price and profit margins from allowable to Achievable target cost; Incorporating customer input in target costing; Target Costing in the Extended Enterprise. Target Costing organization and participants.	12

Recommended Books

1. J. Madegowda, Cost Management, Himalaya Publishing House, Mumbai.
2. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.
Sharma & Shashi. K Gupta ; Cost & Management Accounting Kalyani Publishers.
4. Jawaharlal, Srivastava Seema. Cost Accounting, Tata McGraw-Hill, Delhi.
5. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
6. Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delhi.

7. Arora M N – A Text book of Cost & Management Accounting, Vikas Publishing, NewDelhi.
8. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
9. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
10. Brown & Haward, Mac Donald, Evans, Principles of Management Accountancy, London.
11. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning.
12. Kaplan and Atkinson, Advanced Management Accounting, PHI Publications, New Delhi.
13. Edward Blocher, Cost Management, A strategic Emphasis, TMH, New Delhi.
14. Hilton, Cost Management, TMH, New Delhi.
15. J. Madegowda, Marginal Costing for Managerial Decisions, Prateeksha Publishers of India Pvt., Ltd.
16. John K S and Govindarajan V, Strategic Cost Management, Free Press Publication.
17. Anthony R.N, Management Accounting Principles, Grawin Publishing.
18. Anthony, Robert N, and Govindraj, Vijay, Management Control System, TMH
19. Bierman H & Drabin A.R, An Introduction Managerial Accounting, McMillan Co., New York
20. Drury and Colin, Management Accounting and Control, Thomson Learning.
21. Hansen and Mowen, Cost Management, Thomson Learning.
22. Jain and Narang, Advanced Cost Accounting, Kalyani.
23. John K. Shank, Cases in Cost Mgt: A Strategic Emphasis, South-Western Publishing, Thomson Learning.
24. Keith Ward, Strategic Management Accounting, Butterworth Heirmann Publications.
25. K. Sridhar Bhat: Business Process Reengineering, Himalaya Publication House Mumbai.

E-resources:

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

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – IV

Course Title: Financial Reporting Practices		Course Code: 24COM4E3AL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Problem Solving etc.		
Course Outcomes: After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ Prepare and analyze key financial statements in compliance with accounting standards.▪ Design and implement sustainable reporting practices using recognized frameworks.▪ Create integrated reports that communicate both financial and non-financial performance.▪ Develop impactful Management Discussion and Analysis sections for financial reports.▪ Use XBRL to prepare financial reports, enhancing data accessibility and compliance.▪ Enhance practical understanding of reporting practices through real-world examples, fostering critical thinking and analytical skills in financial reporting.		
Unit	Description	Hours
1	Introduction to Financial Reporting: Definition, purpose and importance of financial reporting, Objectives of financial reporting, Users of Financial Reports, Key Financial Statements, Regulatory Framework, Importance of Ethics in Financial Reporting and Recent Trends in Financial Reporting.	10
2	Sustainable Reporting and Triple Bottom Line Reporting: Concept of Sustainable Reporting, Importance, Key Components of Sustainable Reporting, Reporting Frameworks and Standards, Best Practices in Sustainable Reporting. Concept of Triple Bottom Line (TBL), Concept of Triple Bottom Line Reporting, Benefits of TBL Reporting, Implementation of TBL Reporting, Forms of TBL Reporting, Users of TBL Reporting, Financial Reporting vis- à-vis Triple Bottom Line Reporting, Corporate Social Responsibility Reporting (CSR Reporting).	12
3	Integrated Reporting and Management Discussion and Analysis: Introduction to Integrated Reporting, Value Creation and Six Capitals, Need for Integrated Reporting, Key Components of Integrated Reporting, Benefits of Integrated Reporting, Challenges of Integrated Reporting, Case Studies in Integrated Reporting. Management Discussion and Analysis Report: Concept, Importance of MDA, Key Components of MDA, Best Practices in MDA, Challenges in Preparing MDA and Case Studies of Effective MDA.	12
4	Reporting Through XBRL (Extensible Business Reporting Language): Concept of XBRL, Meaning of XBRL, Definition of XBRL, Important XBRL Related Concepts, Myths Regarding XBRL, Features of XBRL Reporting, Benefits of XBRL Reporting, Users of XBRL, XBRL International and XBRL in India.	12
5	Case studies of Indian Reporting Practices: An analysis of Management and Discussion Report, Sustainable reporting, Integrated reporting, CSR Reporting, Board of Directors Reports, Corporate Governance Reports, Audit Report and Preparation of other financial statements by reputed Indian companies such as Tata Group, Infosys, Wipro, Mahindra Group, HUL, ITC, L&T.	10

Recommended Books:

- 1 Gibson, C. H. (2021). Financial reporting and analysis. Cengage Learning.
- 2 Wahlen, J. M., Baginski, S. P., & Bradshaw, M. (2020). Financial reporting, financial statement analysis, and valuation (9th ed.). Cengage Learning.
- 3 Bebbington, J., Unerman, J., & O'Dwyer, B. (2014). Sustainability accounting and accountability. Routledge.
- 4 Eccles, R. G., & Krzus, M. P. (2018). Integrated reporting: Concepts and practice. Routledge.
- 5 Keay, A. (2017). The essentials of corporate governance. Routledge.
- 6 Savitz, A. W., & Weber, K. (2014). Triple bottom line: How today's best-run companies are achieving economic, social, and environmental success—and how you can too. Jossey-Bass.
- 7 De Alwis, N. A. P. U. (2019). Sustainable development: Economics and environment in the third world. Routledge.
- 8 Kumar, V., & Sharma, A. (2017). Financial reporting and analysis in India. PHI Learning.
- 9 Singh, R., & Gupta, S. (2016). Corporate social responsibility in India: An analysis of the regulatory framework and practices. Springer.
- 10 Srinivasan, S. (2015). Integrated reporting: A new way of reporting in India. Notion Press.
- 11 Smith, J. E. L. (2010). XBRL for dummies. Wiley.
- 12 McKenzie, J. L. (2011). Financial reporting and XBRL: A practical guide. Wiley.
- 13 Various Authors. (2019). Case studies in financial reporting. Harvard Business Review Press.
- 14 Freeman, R. E., et al. (2016). Corporate social responsibility: A case study approach. Cambridge University Press.

Journals:

- 1 Journal of Accounting and Public Policy
Retrieved from <https://www.journals.elsevier.com/journal-of-accounting-and-public-policy>
- 2 International Journal of Accounting
Retrieved from <https://www.journals.elsevier.com/international-journal-of-accounting>
- 3 Sustainability Accounting, Management and Policy Journal
Retrieved from <https://www.emerald.com/insight/publication/issn/2040-8021>
- 4 Accounting, Auditing & Accountability Journal
Retrieved from <https://www.emerald.com/insight/publication/issn/0951-3574>
- 5 International Journal of Sustainability in Higher Education
Retrieved from <https://www.emerald.com/insight/publication/issn/1467-6370>
- 6 Corporate Governance: An International Review
Retrieved from <https://onlinelibrary.wiley.com/journal/14678683>

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – IV

Course Title: Financial Modeling		Course Code: 24COM4E3BL
Course Credits: 4		Contact Hours Per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
<p>Course Outcomes</p> <p>After successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Explain different financial modeling tools ▪ Apply effectively financial modeling for different financial variables ▪ Demonstrate of modeling outcomes on decision making 		
Unit	Description	Hours
1	Financial Modeling using Excel: Steps in creating a model, attributes of good Excel models, documenting Excel models, common ways to document your Excel model, debugging Excel models, errors excel may find for you, using formula for financial functions: IRR, PV, FV, NPV and MIRR; statistical functions: average, median, standard deviation, covariance, correlation, kurtosis and skewness. Learning modeling using Excel: the four learning tracks.	9
2	Financial Statement Forecasting: Key steps in developing a financial statement model: the level of details in a model: the statement of cash flows, free cash flow, Modeling Examples: Historical Financial Statements, Common Size Statements, Financial Indicators, Financial Statement Forecasting with Unbalanced Balance Sheet, Financial Statement Forecasting, Financial Statements Sensitivity Analysis, Financial Statements Scenario Analysis, Calculating Free Cash Flow.	9
3	Financial Planning and Investments: Some Basic Issues: Saving and Investing for Retirement, Structuring Portfolios. Modeling Examples: Emergency Fund Planning, Education Planning for Children, Estate Planning, Saving for Retirement, Retirement Planning in Real rupees, and Portfolio Structuring.	12
4	Bond Pricing and Duration: Key characteristics of bonds, Bond Valuation, Risks of bond investing, Bond Duration, Macaulay Duration, The Yield Curve and Forward Rates. Modeling Examples: Yield Curve and Forward Rates, Bond Pricing using Yield to Maturity, Bond Pricing using the Yield Curve: Bond Duration and its Dependence on Yield to Maturity	12
5	Equity Valuation Modeling: Developing dynamic models using Excel - Modeling Examples: Equity Valuation using Dividend Discount Model (DDM), Discounted Cash flow (DCF), Relative Valuation Models, (Football Field Chart) and Residual Valuation.	14
<p>Recommended books:</p> <ol style="list-style-type: none"> 1. Chandan Sengupta, Financial Modeling Using Excel and VBA,-John Wiley & Sons, Inc. 2. Alastair Day, Mastering Financial modeling in Microsoft Excel; Pearson, India Edition 3. Danielle Stein Fairhurst, Using excel for business analysis, Wiley finance 4. Ragnar Lavas Et al ,Financial Modeling and Asset valuation with Excel; Routledge 		

5. S Benninga Financial Modeling, MIT Press.
6. Building Financial Models, John Tjia, McGraw-Hill.
7. Financial Modelling by Paul Pignataro

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – IV

Course Title: Bank Financial Management		Course Code: 24COM4E3CL
Course Credits: 4		Contact hour per week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> • Define the sources and uses of bank funds • Examine the investment structure and portfolio • Describe the steps in computation of risk weighted assets • Analyse financial statements of banks 		
Unit	Description	Hours
1	Bank Financial Management: Meaning, Nature, Importance of Bank Financial Management, Sources of Bank Funds – Basic Concepts, Deposit Sources, Pricing Deposit Services, Non-deposit Sources, Bank Deposits in India – Some important Legal Aspects, Design of Deposit Schemes, Uses of Bank Funds – Lending Function, Basic Concepts, Credit Process, Financial Appraisal for Credit Decision, Fund Based, Non-fund Based and Asset Based Lending, Loan Pricing and Customer Profitability Analysis, Legal Aspects of Lending,	11
2	Banks’ Investment Portfolio: Basic Concepts – Meaning and Types of Investment – Investment in SLR and Investment in Non- SLR, Treasury Functions, Risks and Returns of Investment Securities, Measuring Market Risk with VaR and Expected Shortfall, Approaches to VaR Computation, Comparison between ES and VaR, Banks’ Investment Portfolio in India – Classification of Investment Portfolio, Valuation of Investment, Investment Reserve, Determination of Market Value while Marking to Market, Non-performing Investments, Income Recognition.	11
3	Capital – Risk, Regulation and Adequacy: Basic Concepts, Economic Capital V/s Regulatory Capital, Risk-Based Capital Standards – Regulatory Capital, Demystifying the Basel Accords I, II, III and IV, Application of Capital Adequacy to Banks in India – Capital Components, Counter Cyclical Capital Buffer (CCCB), Capital Adequacy Ratios of Indian Banks, Capital Charges and Risk Weighted Assets – Meaning, Steps for Computing Risk-Weighted Assets, Risk Weighted Assets for Credit Risk and Market Risk (Numerical Problems)	12
4	Analysis of Financial Statements: Financial Analysis – Introduction, Role of Financial Analysis, Techniques of Financial Analysis, Dupont Model of Financial Analysis, Special Issues in Financial Analysis of Banking Industry, Banker’s Approach to Analysis, Analysis of Balance	12

	sheet – Classification and Scrutiny of Assets and Liabilities and Ratio Analysis, Analysis of Profit and Loss Account (Numerical Problems)	
5	Securitisation and Reconstruction of Financial Assets: Concepts, Meaning, Regulation of Securitisation and Reconstruction of Financial Assets of Banks, Enforcement of Security Interest, Central Electronic Registry, Securitisation Companies and Reconstruction Companies Guidelines and Directions, RBI's Guidelines on Securitisation of Standard Assets and Secondary Market for Non-performing Assets.	10
<p>Recommended books</p> <ol style="list-style-type: none"> 1. P.N. Varshney. Banking Law and Practice. Sultan Chand and Sons Publication, New Delhi. 2. Padmalatha, Suresh and Justin Paul. Management of Banking and Financial Services. Pearson India Education Services Pvt. Ltd. 3. P. Subba Rao & P.K. Khanna. Principles and Practice of Bank Management. Himalaya Publishing House, Mumbai 4. Bharati V. Pathak. Indian Financial System. Pearson India Education Services Pvt. Ltd. 5. M.Y. Khan. Indian Financial System. McGraw Hill Education, New Delhi 6. Vasant Desai. Bank Management. Himalaya Publishing House. Mumbai 7. J.F.Sinkey, Commercial Bank Financial Management. Pearson Publication. 8. Prasanna Chandra. Financial Management Theory and Practices. Tata McGraw-Hill Publishing Co Ltd, New Delhi. 9. Peter S. Rose. Commercial Bank Management. Tata McGraw-Hill Publishing Co Ltd, New Delhi. 		

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – IV

Course Title: International Taxation and Policies		Course Code: 24COM4E4AL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group discussions, Seminar, Case Studies and Problem Solving.		
Course Outcomes After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Identify key legal and current policy issues, as well as best practices for international tax policies. ▪ Analyze and assess domestic tax legislation against international best practices. ▪ Identify legal design approaches that have proven effective, based on cross-jurisdictional experiences and ▪ Identify the main problems affecting international taxation and the tools to reduce them through transfer pricing regulations, exchange of information among countries, etc. 		
Unit	Description	Hours
1	International Tax and Overview of Model Tax Conventions: Basic principles of international tax law. Jurisdiction to tax, including limits to tax jurisdiction arising from public international law and cross-border enforcement of taxes. Direct Tax Code - meaning, importance, Types of DTCs (limited, multilateral etc.) and negotiation of Direct Tax Codes (DTCs). Organization for Economic Cooperation & Development (OECD) Model Tax Convention. UN Model and US Model Tax Conventions.	10
2	Other Provisions relating to taxation of international transactions and non- resident taxation: under the Income-tax Act, 1961. Non-resident Taxation (including Source Rule of Taxation), Double Taxation Relief, Advance Rulings. Law and Procedures under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 – An Overview. (Theory and numerical problems)	12
3	Transfer Pricing: Transfer Pricing provisions under the Income-tax Act, 1961, Arm's Length Price, International Transactions, Most Appropriate Method, Functions, Assets and Risk Analysis. Documentation & Compliances, Specific Reporting Regime in respect of Country by Country reporting and master file, Advance Pricing Agreements. (Theory and numerical problems)	10
4	Tax treaties, Application and Interpretation; Meaning of tax treaties, Features of tax treaties. Overview of Tax Information Exchange Agreements. Types of Double Taxation Avoidance Agreements (DTAAs), Commentaries and their importance. Role of Vienna Convention in application and interpretation of tax treaties. Basic principles of interpretation of tax treaties.	12

5	<p>Anti Avoidance Measures and International Taxation: Tax havens, Approaches to the identification of tax havens – black lists, white lists, grey lists – work of the OECD Forum on Harmful Tax Practices. Features of the most commonly used tax</p>	12
	<p>havens. Money-laundering legislation and international tax avoidance. Application of money-laundering legislation to foreign fiscal offences, Controlled Foreign Corporations. Base Erosion and Profit Shifting, Other Anti Avoidance Measures. (Theory and numerical problems).</p>	
<p>Recommended Books</p> <ol style="list-style-type: none"> 1. Nigam Nuggehalli, International Taxation: The Indian Perspective (Springer Briefs in Law) Springer publication. 2. Jain, B., Income Tax Act, Income Tax Law Publishing House, Delhi. 3. Direct Tax Laws and International Taxation. Directorate of Studies, The Institute of Cost Accountants of India (ICAI) www.icmai.in. 4. Girish Ahuja & Ravi Gupta, Professional Approach to Direct Tax Laws and International Taxation, Wolters Kluwer India Private Limited. 5. Reuven S. Avi-Yonah, Advanced Introduction to International Tax Law. (Elgar Advanced Introductions series) 2nd Edition, Edward Elgar Pub. 6. Dr. Jyoti Rattan, Bharat's Taxation Laws, Bharat Law House, New Delhi. 7. Dr. Kailash Rai, Taxation Laws, P. No. 183 Allahabad Law Agency, Allahabad. 8. Xavier Oberson, International Exchange of Information in Tax Matter: Towards Global Transparency.' 9. Direct Tax Laws & International Taxation (DT). Taxmann's 10. Mindy Herzfeld, International Taxation in a Nutshell. West Academic Publishing. 		

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – IV

Course Title: Global Financial Management		Course Code: 24COM4E4BL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Define the basic concepts and terms under global financial management. ▪ Explain translation, transaction and economic exposure to exchange rate changes. ▪ Forecast exchange rates based on the parity conditions that should apply between spot rates, forward rates. ▪ Convert currencies using spot, future, cross rates ▪ Identify arbitrage opportunities. ▪ Analyse the sources of international short term and long term finance. ▪ Evaluate alternative international projects by applying suitable capital budgeting techniques to take optimal investment decision. 		
Unit	Description	Hours
1	Global Financial Management: Concept, objectives, nature and scope of GFM. Functions of global financial management, Distinguish between domestic financial management and International financial management.	8
2	Foreign Exchange Risk Management: Meaning of foreign exchange risk or exposure, types of foreign exchange exposure. Techniques of foreign exchange risk management: Management of transaction exposure-contractual hedges and natural hedges. Management of translation exposure: Current Rate, Current/Non-current Method, Monetary/Non-Monetary Method and Temporal methods. Management of operating exposure. (Theory with problems)	12
3	Environment of Foreign Exchange Market: Foreign exchange rate mechanism: Exchange rate quotations-Bid Ask rate, Forward discount and Premium, Cross rate. Foreign exchange transactions: sale and purchase transactions-spot and forward transactions. Arbitrage operation-Covered interest arbitrage, Uncovered interest arbitrage and Triangular arbitrage. Exchange rate determination theories: Interest rate parity theory and Purchasing power parity theory. Equilibrium in foreign exchange market. (Theory with problem)	12
4	International Financing decisions: International financial market instruments: International equities-ADR, GDR and IDR. International bond market: Foreign Bonds, Eurobonds, Global Bonds, Straight bonds and Floating rate Notes. Financial swaps: Interest rate swap, Currency swap and Equity swap.	12
5	International Investment Decisions: Multinational capital budgeting: Issues	12

	<p>in multinational capital budgeting, Approach for Capital budgeting: Adjusted Present value approach-Net Present Value, Profitability index and Internal rate of return. Multinational working capital management: concept, basics of managing cash and near-cash assets and management of cash and near-cash assets. (Theory with problems)</p>	
<p>Recommended Books</p> <ol style="list-style-type: none"> 1. <u>Sharan V</u>, International Financial Management, PHI Learning Private Ltd, New Delhi. 2. <u>Siddaiah</u>, International Financial Management, Pearson 3. Madhu Vij, International Financial Management, West Publishing company. 4. Satyanarayana PVV, Global Financial Management, Discovery Publishing House Pvt Ltd 5. P M Meera Mohiadeen, Nahidha International / Global Financial Management, Nahidha Publisher 6. Thomas R. Robinson, Elaine Henry, Wendy L. Pirie, Michael A. Broihahn Wiley, International Financial Statement Analysis, SGS Trading Inc Seller rating. <p>E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.youtube.com/watch?v=CFs9txOytKtU&t=1281s 2. https://www.youtube.com/watch?v=QCXb3Ypx3oY&t=994s 3. https://www.youtube.com/watch?v=7XDDC00koSE 4. https://www.youtube.com/watch?v=OWHOkkD-gdU&t=7s 5. https://www.youtube.com/watch?v=AaLBwwoAaQY&t=261s 6. https://www.youtube.com/watch?v=wYCumfS8o_s 7. https://www.youtube.com/watch?v=Dpzp-mGzDI&t=14s 		

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – IV

Course Title: Actuarial Valuation Practices		Course Code: 24COM4E4CL
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none"> ▪ Explain the theoretical basis of certain actuarial models. ▪ Apply actuarial models to insurance and risk management. ▪ Narrate the nature of various policy values and their dimensions. ▪ Formulate insurance and risk management strategies. 		
Unit	Description	Hours
1	Actuarial Science: Meaning, Definition of an Actuary. The Actuarial Science, Actuarial education. Characteristics of actuarial science, Role, Responsibilities and Powers of an Actuary, Regulation for appointment of an Actuary	8
2	Life and Other Contingencies: Mortality table, Sources of Mortality Table, Components of mortality table, Construction of mortality table, Uses of mortality table, its functions, conversion tables and other tables. Expectations of life, computing probabilities of survival and death using mortality tables	12
3	Premium & Life Annuities: Fundamentals, Interest and Expenses, Net Premiums, Different Plans – Term, Assurance, Pure Endowment, Endowment and whole Life, Types of Premium, Premium Loading for Expenses. Life Annuities: Continuous, Temporary and Deferred Life Annuities and their Actuarial Present Values. Discrete Life Annuities and its classifications, Annuities due and Annuities immediate, Present value of random variables, Life annuities with monthly payments.	12
4	Policy Values: Policy Values, Prospective and Retrospective Methods, Valuation of Surplus, Need and Sources of Surplus. Valuation - Theoretical Aspects, Data Required, Methods of Valuation, Net Premium Methods, and Office Premium Methods.	12
5	Actuarial Risk Management: Nature, importance and scope of actuarial Risk Management, Functions of Actuarial Risk Management in Life and Non-life insurance business. Insurance Business and Risk Models: Introduction, expected value principle, notion of utility and risk models for short term.	12
Recommended Books		
<ol style="list-style-type: none"> 1. Hasey H. Panjer. Actuarial Mathematics: Volume 35, American Mathematical Society Providence, Rhode Island. 2. Bowers N.L., Gerber, Hickman, Jones and Nesbitt. Actuarial Mathematics, Society of Actuarial Itasca Llinois. 3. Insurance Institute of India. Foundations of Actuarial Science. 4. Actuarial Principles and Practice, The Institute of Certified Risk Insurance Managers (ICRIM), Hyderabad. 		

Department of Studies in Commerce

Master of Commerce (M.Com.,)

Semester – IV

Course Title: New Venture Planning and Development		Course Code: 24COM4S3L/P
Course Credits: 2		Contact Hours per week: 2
Continuous internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		Durations of SEE: 1 Hours
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes After successful completion of this course students are able to:		
<ul style="list-style-type: none"> ▪ Explain techniques of creation of new venture planning. ▪ Identify the sources of fund to start new ventures. ▪ Evaluate strategies of new venture planning. ▪ Develop a new venture or startups. 		
Course Contents		
Unit	Description	Hours
1	Introduction to New Venture Planning: Concept, Meaning, Definition and Characteristics of New venture. Idea generation - Steps for idea generation, Techniques for idea generation, Analyzing the feasibility, desirability and viability of the idea. New Venture Establishment & Management, Measuring and Managing Strategic Performance of New Ventures.	7
2	Models for new ventures: Four stage growth model, Value proposition model, Business Model, Lean canvas mode. Promotion of a Venture: Opportunities analysis; External environmental analysis economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, and rising of funds; Venture capital sources and documentation required. Venture Growth Strategies.	8
3	Entrepreneurial Behaviour and New Venture Development Programs: Innovation and entrepreneur; Entrepreneurial behaviour and Social responsibility. New Venture Development Programs, Innovation, Technology & Operation Management in Start-ups.	7
Recommended Books		
<ol style="list-style-type: none"> 1. Holt H. David, Entrepreneurship New Venture Creation, Prentice-Hall 2. Crane, Frederick G, Marketing for Entrepreneurs Concepts and Applications for New Ventures 3. Barringer and Ireland, Entrepreneurship: Successfully Launching New Venture, Pearson 4. Kuratko F. Donald and Hornsby S. Jeffery, New Ventures Management, Entrepreneur Road Map, Pearson Education. 5. Stutely, R, The Definitive Business Plan, FT Prentice Hall 6. O'Rourke S. James, Writing and Presenting Business Plan, Cengage Learning 7. Stevenson, H.H., Grousebeck, H.I., Roberts, M.J. and Bhide, A, New Business Ventures and the Entrepreneur, McGraw-Hill, Singapore. 8. Timmons A. Jeffry and Jr. Stephen Spinell, New Ventures Creation: Entrepreneurship for the 21st Century, McGraw Hill. 		

9. Poornima Chrantimath, Entrepreneurship Development Small Business Enterprises, Pearson Publication
10. Satish Taneja and S.L Gupta, Entrepreneur Development New Venture Creation, Galgotia Publication.
11. Dr. Aruna Kaulgad, Entrepreneurship Management, Thomson Publication.
12. Thomas Zimmerer and Norman S, Essentials of Entrepreneurship and small business Management, Pearson Publication.

E-Resources

1. www.startupindia.gov.in
2. <https://yourstory.com>
3. <https://www.entrepreneur.com>
4. www.nen.org
5. <https://www.indianangelnetwork.com>

Generic Elective Courses

Generic Elective Courses (GEC2) offered to the Students of other Departments in the IV-Semester.

Category	Course Code	Title of the Course	Marks			Teaching hours/week			Credit	Duration of exam. (Hrs)
			IA	Sem. Exam	Total	L	T	P		
GEC2	24COM4G2AL	Entrepreneurship Development	20	30	50	2	-	-	2	1
	24COM4G2BL	Banking and Financial Services								
	24COM4G2CL	Financial Statement Analysis								

Department of Studies in Commerce

Master of Commerce (M.Com)

Semester-IV

Course Title: Entrepreneurship Development		Course Code: 24COM4G2AL
Course Credits: 2		Contact Hours per Week: 2
Continuous Internal Assessment (CIA) Marks: 15		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 35		Duration of SEE : 1 Hour
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Role Plays, Fieldwork, Oral Presentations, etc.		
Course Outcomes:		
After completion of this course, the students will be able to		
<ul style="list-style-type: none">▪ Develop the knowledge about Entrepreneurship, required skills and factors to be considered while becoming Entrepreneur;▪ Examine the institutional support for Entrepreneurship;▪ Evaluate the characteristics and problems of Women Entrepreneurship▪ Enhance knowledge about Social Entrepreneurship		
Course Contents		
Unit	Description	Hours
1	Introduction: Meaning, Definitions and Concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Characteristics and Skills of Entrepreneurship, Concepts of Intrapreneurship, Entrepreneur Vs Intrapreneur, Entrepreneur Vs Entrepreneurship, Entrepreneur Vs Manager, Role of Entrepreneurship in Economic Development, Factors Affecting Entrepreneurship, Problems of Entrepreneurship.	8
2	Institutional Development of Entrepreneurship: Role of Government in Promoting Entrepreneurship, MSMEs Policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), SIDBI, RUDSETI, MFI, SHGS, National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB).	8
3	Women and Social Entrepreneurship: Meaning, Characteristic Features, Problems of Women Entrepreneurship in India, Developing Women Entrepreneurship in India. Concept of Social Enterprise and Social Entrepreneurship, Social Entrepreneurs, Sustainability Issues in Social Entrepreneurship.	6
Recommended Books:		
<ol style="list-style-type: none">1. Singh Narendra, Project Management and Control, Himalaya Publishing House.2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.3. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, MacMillan India.4. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata McGraw Hill.5. A. N Desai, Entrepreneurship Management, Ashish Publishing House.6. Vasanth Desai. The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.		

Department of Studies in Commerce

Master of Commerce (M.Com)

Semester-IV

Course Title: Banking and Financial Services	Course Code: 24COM4G2BL	
Course Credits: 2	Contact Hours Per Week: 2	
Continuous Internal Assessment (CIA) Marks: 15	Total Contact Hours: 22	
Semester-End Examination (SEE) Marks: 35	Duration of SEE : 1 Hour	
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Role Plays, Fieldwork, Oral Presentations, etc.		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ Define bank and financial services.▪ Identify banking products.▪ Explain the relationship between banker and customer.▪ Explain the features of financial services.▪ Examine the benefits of financial services.		
Unit	Description	Hours
1	Bank: Concept, meaning, definition, evolution of bank, functions of commercial banks, types of account holders, kinds of deposits and loans and advances, Recent trends in banking sector.	7
2	Banker and Customer: concept, meaning, definition, functions, relationship between banker and customer. Special types of customers: Minor, married woman, joint hindu family, clubs, societies and charitable institutions, partnership firm and joint stock companies.	7
3	Financial Services: Introduction to financial services, meaning, definitions, nature of financial services, Types of financial Services – fund based and non-fund based financial services: Venture Capital – concept, features and importance of venture capital; Mutual Funds – concept, features, organisation, types of funds; Credit Rating – concept, functions of credit rating, benefits of credit rating, credit rating agencies in India, process of credit rating.	8
Recommended Books <ol style="list-style-type: none">1. Paul and Suresh. Management of Banking and Financial Services. Pearson Education.2. Sunderam and Varshney. Banking Theory Law and Practices. Sultan Chand and Sons.3. Varshney, P.N. Banking Law and Practice. Sultan Chand and Sons4. Bhole and Mahakud. Financial Institutions and Market. TMH, New Delhi5. DK Murthy, and Venugopal, Indian Financial System, IK Pub House6. Gorden E and Natarajan K. Financial Markets and Services. HPH.		
E-Resources: <ol style="list-style-type: none">1. https://www.youtube.com/watch?v=L4eiQN1EfBM&t=1s2. https://www.youtube.com/watch?v=6VqfUjudGxI3. https://www.youtube.com/watch?v=E12kxsHxRr44. https://www.youtube.com/watch?v=CgWXTbKrJfQ5. https://www.youtube.com/watch?v=_3KgBTDqWf06. https://www.youtube.com/watch?v=2vRMqzNa23o&t=7s		

Department of Studies in Commerce

Master of Commerce (M.Com)

Semester-IV

Course Title: Financial Statement Analysis		Course Code: 24COM4G2CL
Course Credits: 2		Contact Hours per week: 2
Continuous internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		Durations of SEE: 1 Hour
Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Oral presentations, etc		
Course Outcomes		
After successful completion of this course students are able to:		
<ul style="list-style-type: none">▪ Identify contents of accounting statements▪ State the objectives of accounting statement analysis▪ Select suitable tools for analysis▪ Analyse and interpret the statements		
Course Contents		
Unit	Description	Hours
1	Introduction to Financial Statements Analysis: Concept, Significance, Objectives and Tools of analysis of financial statements, Limitations of financial statement analysis.	7
2	Comparative and Common Size Statement Analysis: Comparative statements analysis-Comparative income statement analysis, Comparative balance sheet analysis. (Theory with simple problems)	8
3	Ratio Analysis: Introduction to ratio analysis, classification of ratios, Advantages and Limitations of ratio analysis. Analysis the financial performance of a company- Profitability, Liquidity and Solvency ratios. (Theory with simple problems)	7
Recommended Books		
<ol style="list-style-type: none">1. J. Madegowda. Advanced Management Accounting. Himalaya Publishing House.2. Athma, Prashanta. Financial Accounting and analysis.3. Jawahar Lal. Accounting Theory and Practice.4. Murthy, Guruprasad. Financial Accounting.5. J. Madegowda. Accounting for Managers. Himalaya Publishing House.		
E-Resources:		
<ol style="list-style-type: none">1. https://www.youtube.com/watch?v=NRrSdRpYvxM2. https://www.youtube.com/watch?v=f53E09ab2k0&t=1s3. https://www.youtube.com/watch?v=wQ0hrdmoVu44. https://www.youtube.com/watch?v=_6dqb60cItQ5. https://www.youtube.com/watch?v=y132ILD4Vvg&t=6s		