

**KLE Society's**  
**LINGARAJ COLLEGE, BELAGAVI**  
(Autonomous)

**Master of Commerce: Semester I**  
**MCOM106:MARKETING MANAGEMENT**  
**Revised(16)w.e.f from 2016-17 and onwards**

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the dynamics of marketing business tools.

CO2: Understand the relevant functional areas of Marketing environment and its applications.

CO3: Get the knowledge about analytical skills, marketing plans and resolution of problems pertaining to marketing management.

CO4: Understand unique marketing strategies according to Product Life Cycle.

CO5: Understand the tools used by marketing managers in decision making.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Units I	<b>Marketing Concepts and Tools:</b> Meaning and definitions of marketing – Scope of marketing –Core marketing concepts, Building customer satisfaction, value and retention – Relationship Marketing – Integrated Marketing – Performance Marketing, Direct marketing – Major Channels of Direct Marketing - Advantages and Disadvantages of Direct Marketing.	8 Hours
Units II	<b>Marketing Environment:</b> Meaning and Levels of Marketing Environment – Micro, Meso and Macro and its classification, Market Research and Marketing Research, Consultancy – Marketing Intelligence System- Marketing Information System	10 Hours
Units III	<b>Market Oriented Strategic Planning:</b> Concept of Holistic Marketing and Value Delivery, Strategic	10 Hours

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	Planning - Corporate and division strategic planning - Business Unit strategic planning – Product Strategic Planning, Marketing Plan- Meaning and Preparation- Sample Marketing Plan – Difference between Market Research and Marketing Plan	
<b>Units IV</b>	<b>Marketing Strategies:</b> Product and Service Differentiation Strategies, Brand Positioning strategies, Marketing Strategies according to Product life cycle, Competitive strategies.	<b>10 Hours</b>
<b>Units V</b>	<b>Marketing Decision Making and Service Marketing:</b> Product line decision, Brand decision, Pricing Decisions, Promotion decisions, Channel decisions, Service Marketing- Nature, Marketing Mix Managing Service Quality, E services, Self Service Technologies	<b>12 Hours</b>

**TEXT BOOKS:**

1. Philip Kotler, Marketing Management, PHI, New Delhi.
2. Gandhi, Marketing: A Managerial Introduction, TMH, New Delhi
3. Stanton, Fundamentals of Marketing, TMH, New Delhi

**REFERENCE BOOKS:**

- 1.Rajan Saxena, Marketing Management, TMH, New Delhi.
- 2.Wilson and Gilligan, Strategic Marketing Management, Viva Books, New Delhi.
3. Ramaswamy and Namakumari, Marketing Management, Macmillan, Delhi.
- 4.IAN Chasten, New Marketing Strategies, Response, New Delhi
- 5.M.J.Xavier, Strategic Marketing, Response, New Delhi
- 6.J.S. Panwar, Marketing in the New Era, Response Books, Delhi
- 7.Majare, The Essence of Marketing, PHI, New Delhi



  
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**Master of Commerce: Semester I**  
**MCOM110: HUMAN RESOURCE DEVELOPMENT**  
Revised(16)w.e.f from 2016-17 and onwards

Teaching hours per week – 4	: Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the management of Human Resources.

CO2: Impart the knowledge about how training is given for better performance and evaluating the same.

CO3: Know the different wages- salary policies available in India.

CO4: Get well versed with the issues emerging in Human Resource by conducting Human Resource Audit.

CO5: Know the scope of Human Resource from a future perspective.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Units I	<b>Human Resource Development:</b> Overview of Human Resources, Integrated HR-Function, HR issues, Strategic HR Environment, HRM in 21 <sup>st</sup> Century, Human Resource Development- Meaning and Need	8 Hours
Units II	<b>HR Planning, Recruitment and Selection:</b> HR Planning at Enterprise Level, Need for Systematic planning, Planning Process, Job Description, Recruitment: Internal and External Methods, Selection: Process and Methods of Selection.	12 Hours
Units III	<b>Job Analysis, Employee Training and Development:</b> Job Analysis: Purpose, Methods of Job Analysis, Concept of Job Design, Employee Training, Training Needs and objective setting, Methods of Training, Employee Development: Development Needs, Development Process, Methods of Development	12 Hours
Units IV	<b>Job Evaluation and Performance Appraisal:</b> Job Evaluation: Concept of Job Evaluation, Objectives and Process, Performance Appraisal: Appraisal Methods, Compensation: Wage and Salary	8 Hours

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	Administration (Structure), Methods of Compensation (including profit sharing, incentive, bonus, stock options, etc.)	
<b>Units V</b>	<b>Career Management and Emerging Trends in HRM:</b> Career Planning –Stages of Career, meaning, need and scope of Career Planning , Career Planning v/s Human Resource Planning, Various Models of Career Planning, Emerging Trends in HRM: Competency Mapping, BPO, Right Sizing of Workforce, Flexi Time, Talent Management, Employee Engagement, Skill Mapping	<b>12 Hours</b>

**TEXT BOOKS:**

1. Personal And Human Resource Management – P Subba Rao – Himalaya Publication, 2002
2. Human Resource Management –Biswajeet Patnayak – PHI 3/E, 2005
3. Managing Human Resources –Bohlander, Snell, Sherman – Thomson Learning 13/E, 2004

**REFERENCE BOOKS:**

1. Human Resource And Personnel Management – Text And Cases – K Ashwatappa – TMH 4/E,
2. Human Resource Management – Cynthia Fisher, Shaw – Wiley Dreamtech / Biztantra, 5/e, 2005
3. Human Resource Management – Gary Desler – Pearson Education 9/E / PHI, 10/e Pearson, 2005
4. Human Resource Management – John M Ivancevich – TMH 9/E, 2004
5. A Hand Book Of Human Resource Management – Michael Armstrong – Kogan Page India Ltd.
6. Human Resource Management – Ian Beardwell, Len Holden – Mcmillan India Ltd
7. Human Resource Management – Robbins, D' Cenzo – John Wiley & Co
8. Managing Human Resources – Gomes Mejia, Bakin Candy – Pearson Education / PHI, 4/e, 2005



  
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**Master of Commerce: Semester I**

**MCOM104:ECONOMIC ANALYSIS FOR BUSINESS DECISIONS**

Revised(16)w.e.f from 2016-17 and onwards

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Familiarizewith the basic concept of Managerial Economics.

CO2:Learn about the different Laws related to Consumer Behavior.

CO3: Understand the Analysis of Production, Cost and Revenue under Different Markets.

CO4: Learn about the pricing strategies followed in different Markets.

CO5: Understand the conceptual and informative approach of Indian Economic Environment.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Units I	<b>Introduction to Managerial Economics:</b> Overview, definition, nature and scope of Macroeconomics, Firm – its objectives and constraints, Concept of Profit and Wealth Maximization, Concept of Business Equilibrium – classification	10 Hours
Units II	<b>Analysis of Consumer Behaviour:</b> Utility Analysis - Law of diminishing Marginal Utility - Law of Utility, Marginal Utility- Modern Utility Analysis under uncertainty, Theory of Demand- Law of Demand - Elasticity of Demand(Price, Income, Cross),Indifference Curve Analysis	10 Hours
Units III	<b>Analysis of Production, Cost and Revenue:</b> Theory of Production: Production Function -Laws of Production, Analysis of Cost: Concepts of Costs - Behavior of cost over time, Analysis of Revenue: Concepts of AR and MR - Revenue curves under different Markets	12 Hours
Units IV	<b>Market Structure and Pricing Decision:</b> Market structure and	8 Hours

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	Pricing Decision for Perfect competition, Monopoly, Oligopoly, Monopsony, Oligopsony, Price discrimination. Pricing Strategies	
<b>Units V</b>	<b>Analysis of Economic Environment:</b> Indian Economic Environment (Informative Approach only) i. Union Budget of India ii. RBI Monetary Policy Report International Economic Environment (Conceptual Approach) i. Exim Policy ii. Balance of Payment iii. International Liquidity	<b>10 Hours</b>

**TEXT BOOKS:**

1. Macroeconomics Analysis – Edward Shapiro, 5<sup>th</sup> Edition, Galgotia Publication
2. Managerial Economics – G S Gupta, Tata McGraw Hill Publication

**REFERENCE BOOKS:**

1. Managerial Economics – Craig H Peterson, W Cris Lewis, Sudhir K Jain, 4<sup>th</sup> Edition, Pearson Publication
2. Managerial Economics – Yogesh Maheshwari, 2<sup>nd</sup> edition, PHI learning publication.
3. Managerial Economics – Joel Dean, Eastern Economy Edition, Pearson publication.
4. Managerial Economics – P L Mehta, Sultan Chand & Sons Publication.
5. Union Budget of India
6. RBI Monetary Policy Report



  
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**Master of Commerce: Semester I**  
**MCOM107: FINANCIAL MARKETS AND INSTITUTIONS**  
**Revised(16)w.e.f from 2016-17 and onwards**

Teaching hours per week – 4	: Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understanding of the fundamental concepts and working of Financial System.

CO2: Understand the Role and functions of financial markets and its classification.

CO3: Understand the concepts of NBFC and Mutual Funds.

CO4: Inculcate knowledge on Derivatives Market and Foreign Exchange Market.

CO5: Understand and critically evaluate different types of money and bond markets instruments and how these markets work.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Units I	<b>Financial System:</b> Nature and Role of Financial System- Structure of Financial System – Financial Intermediaries – Indian Financial System an Overview	8 Hours
Units II	<b>Financial Markets:</b> Introduction to Financial Markets, Money Market: Meaning- Functions- Treasury Bills Market –Call Money Market - Commercial Paper, Certificate of Deposits- Commercial Bill, Capital Markets: Primary and Secondary Markets- Stock Markets (Functioning and Index)	12 Hours
Units III	<b>Non – Banking Financial Institutions &amp; Mutual Fund Companies:</b> Concept of NBFC- Types of NBFC - A critical review of the working of NBFCs (Sources of Finance and Investment Policy) –Concept of Mutual Fund – Regulation of Mutual Fund (with special reference to SEBI guidelines) – An overview of latest Mutual Fund Schemes in India- Unit Trust	10 Hours

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	of India	
<b>Units IV</b>	<b>Derivatives Market and Foreign Exchange Market:</b> Foreign Exchange Markets-Nature, Organization and Participants- Global Foreign Exchange Market - Foreign Rates - Currency convertibility, Derivatives Markets - Introduction - Meaning and Types of Derivatives - Forwards and Futures - Options - Swaps - Derivatives in India - Role of Derivatives Markets	<b>12 Hours</b>
<b>Units V</b>	<b>Financial Institutions in Different Sectors:</b> Developmental financial Institutions: IFCI, ICICI, IDBI, SIDBI, IRBI, KSFC, Insurance: LIC, GIC and its subsidiaries, Private Sector Insurance Companies, Housing Finance Companies	<b>8 Hours</b>

**TEXT BOOKS :**

1. Pathak Bharati - Indian Financial Markets- Pearson
2. Bhole L.M.- Financial Markets and Institutions and markets- Tata Mcgrow Hill, New Delhi.
3. Khan M.Y.-Indian Financial System- Tata Mcgrow Hill, New Delhi.

**REFERENCE BOOKS:**

1. Avadhani - Investment and Securities Markets in India- Himalaya Publications, Delhi
2. Giddy I.H. - Global Financial Markets - A.I.T.B.S., Delhi
3. Varshney P.N. - Indian Financial System - Sultan Chand & Sons, New Delhi
4. Averbach, Robert D - Money, Banking and Financial Markets- Macmillan
5. Srivastava R.M.- Management of Indian Financial Institutions - Himalaya Publishing House, Mumbai



  
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**Master of Commerce: Semester I  
MCOM108:STRATEGIC MANAGEMENT  
Revised(16)w.e.f from 2016-17 and onwards**

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the basic concepts, principles and practices associated with strategy formulation and implementation

CO2: Understand the corporate mission and objectives.

CO3: Gained the knowledge on concepts of external and internal Analysis and SAP.

CO4: Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.

CO5: Understand the strategic decisions to evaluate and control organization work

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Units I	<b>Strategic Management – an Overview:</b> Nature and Scope of Strategic Management, Level of Strategic Management, Concept of Strategy, Formal Planning and Strategic Intent, Strategic Planning Process, Strategic Management V/S Operational Management, Gap Analysis.	10 Hours
UnitsII	<b>Corporate Mission and Objectives:</b> Concept of Mission and Vision, Constituents of Corporate Mission, Stakeholders – Goals and Corporate Mission; Objectives – Concept, Hierarchy and Importance of Objectives Setting, Corporate Governance and Strategy, Ethics in Strategic Management.	10 Hours
Units III	<b>External and Internal Analysis:</b> Concept of Environment, Types and Importance; PEST Analysis; Analysis of Michael Porter's Five Forces Model, Strategic Groups and Preparation of	12 Hours



	ETOP Internal Analysis, Concept of Competitive Advantage, Generic Building Blocks, Core Competencies and Competitive Advantage – Resources and Capabilities; Value Chain Analysis; Internal Factor Analysis and Preparation of SAP.	
<b>Units IV</b>	<b>Strategy formulation and Implementation:</b> Strategic Planning and Approach to Strategic Formulation, Developing Alternative Strategies, Types of Strategies; Strategy Activation, Policies, Organization Structure, Resources, Commitment and Corporate Culture.	<b>10 Hours</b>
<b>Units V</b>	<b>Strategic Evaluation and Control:</b> Concept and Purposes of Strategic Evaluation and Analysis, Gap Analysis; Strategic Control System; ROI, Budgeting, Auditing Systems ; Feedback and Information Systems.	<b>8 Hours</b>

**TEXT BOOKS:**

1. Hill And Jones, Strategic Management, All India, Publishers, Chennai.
2. Hill & Jones, Strategic Management– Text & Cases, All India Publishers, Chennai
3. Lawrence R. Jauch And Willian F. Blaeck, Business Policy And Strategic Management, McgrawHill Singapore.

**REFERENCE BOOKS:**

1. Johnson And K. Scholes, Exploring Corporate Strategy, Prentice Hall, New York.
2. Azar Kaxmi, Business Policy, TMH, New Delhi.
3. G. Hamel & C. K. Prahalad, Competing For The Future, Free Press, New York.
4. M. E. Porter, Competitive Advantage, Free Press, New York.
5. P. Ghemawat, Commitment : The Dynamics Of Strategy, Harvard Business School Press, Boston.
6. Peers And Robinson, Strategic Management, AITBS, New Delhi.
7. R. M. Srivastava, Corporate Strategy And Planning, TMH, New Delhi.



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**Master of Commerce: Semester I**  
**MCOM109: FINANCIAL ACCOUNTING THEORY AND STANDARDS**  
**Revised(16)w.e.f from 2016-17 and onwards**

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Learn to Prepare & Present Financial Statements.

CO2: Determine the useful life and value of the depreciable asset.

CO3: Understand the concept of Accounting for Investments.

CO4: Understand the concept of Lease and learn the accounting treatment of the various aspects of Lease.

CO5: Understand the effects of Changes in Foreign Exchange Rates.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Units I	Framework for Preparation & Presentation of Financial Statements	10 Hours
Units II	AS 6: Depreciation Accounting AS 7: Construction Contracts	10 Hours
Units III	AS 13: Accounting for Investments	10 Hours
Units IV	AS 19: Lease	10 Hours
Units V	AS 11: The Effects of Changes in Foreign Exchange Rates	10 Hours

**TEXT BOOKS:**

1. Bhattacharya Ashish, Indian Accounting Standard, Tata Mcgrow Hill, New Delhi
2. Oppermann HRB, Accounting Standard, 16<sup>th</sup> Edition, Juta & Company
3. Rawat D.S., Students' Guide to Accounting Standard, Taxmann Publication





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Master of Commerce: II Semester

**MCOM209: ORGANISATIONAL BEHAVIOUR**

Revised (16) w.e.f from 2016-17 and onwards

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Demonstrate the applicability of the concept of organizational behavior.

CO2: Learn about the Individual Behavior and determinants of Personality.

CO3: Get the knowledge about the importance of Recognizing and valuing Individual behavior.

CO4: Understand the Group Dynamics in the work place.

CO5: Describe how people behave under different conditions and understand why people behave as they do

UNITS	SYLLABUS	HOURS
Units I	<b>Introduction to Organizational Behavior:</b> Definition of Organizational Behavior, Disciplines contributing to the field of OB, Foundations of Organization Behavior, Challenges and opportunities for OB, Organization Behavior model.	10 Hours
Units II	<b>Foundations of Individual Behavior:</b> Personality, Shaping of Personality, Determinants of Personality, Perception and Attribution, Attitude, Values, Emotional intelligence and Learning.	8 Hours
Units III	<b>Dynamics of Organizational Behavior:</b> Nature of Groups, Stages of Group Development, Group Properties: Roles, norms, Status, size and cohesiveness, Groups and OB, understanding work teams: types, implementing teams in Organization, team issues.	10 Hours

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<b>Units IV</b>	<b>Leadership, Motivation &amp; Communication in Organization:</b> Leadership, Leadership Theories: Trait, Behavioral, Charismatic, and Transformational. Motivation: Nature of Motivation, Importance of Motivation, Motivational Challenges, Theories of Motivation: Maslow's Theory, Theory X and Theory Y, Herzberg theory. Communication: Meaning and Definition, Significance, Interpersonal communication, barriers.	<b>10 Hours</b>
<b>Units V</b>	<b>Organizational Conflict, Change and Development:</b> Conflict - Nature of Conflict, Functional and Dysfunctional conflict, process of conflict, Levels of Conflict: Intra-Individual, Inter-individual, Intra-Group, Inter-Group. Organizational change and Development, Nature of Change, Levels of Change, Importance of Change, Types of Change, Forces for change in organization, Resistance to change, the change process. Organizational Development, OD Interventions.	<b>12 Hours</b>

**TEXT BOOKS :**

1. Organizational Behavior - Stephen P Robbins, Seema Sanghi, Timothy A Judge – 13th Edition, Pearson Publication.
2. Organizational Behaviour – K Aswathappa – 9<sup>th</sup> Edition, Himalaya Publishing House.

**REFERENCE BOOKS :**

1. Organizational Behavior – Fred Luthans, Fred Luthans, McGraw Hill, 11<sup>th</sup> Edition
2. Behavioural Process in Organization, Uday Pareek, Oxford Higher Education
3. Changing Organizations, Warner G Bennis, TMH, New Delhi
4. Organizational Behavior & Management, Ivancevich, Konopaske & Maheson, 7<sup>th</sup> edition, Tata McGraw Hill, 2008.
5. Organizational Behavior, Stephen P. Robins, PHI, 11<sup>th</sup> edition, 2008.



  
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**Master of Commerce: Semester II  
MCOM207: BUSINESS RESEARCH METHODS - PAPER - I**

Revised (16) w.e.f from 2016-17 and onwards

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

**Course Outcomes:**

At the end of the course students will be able to:

CO1: Familiarize with the basic of research and the research process.

CO2: Formulate research problem and develop a sufficiently coherent research design.

CO3: Understand the knowledge on qualitative, quantitative as well as measurement and scaling techniques.

CO4: Understand the Sampling Methods and types of data collection.

CO5: Get the knowledge of writing and develop independent thinking for critically analyzing research reports.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Units I	<b>Business Research: A Theoretical Framework:</b> Concept of business research, Importance of research in business decisions, business research process, Business Research Design, Defining Research problem, Important concepts to research design: Dependent and independent variables, Research hypothesis, Experimental and Non-Experimental Hypothesis Testing Research	10 Hours
Units II	<b>Research Design:</b> Different Research Design: Research design in case of Exploratory Research Studies, Descriptive Research Studies, Hypothesis Research Studies, Experimental Designs, defining business research problem, formulation of hypotheses, testing of hypotheses, experimental design (Theoretical aspects only)	10Hours
Units III	<b>Defining and Measuring Variables:</b> Defining Variables, Scales of Measurement, Types of Measures: Self Report, Tests,	12 Hours

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	Behavioral, Physical, Measuring Variables: Measures of Reliability, Measures of Validity, Scaling: Classification basis, Scaling Techniques	
<b>Units IV</b>	<b>Sample Design and Data Collection:</b> Sample Design: Sample Survey Vs. Census Survey, Types of Sample Designs, Sampling and non sampling Errors, Methods and techniques of data collection, Collection of Primary Data, Collection of Secondary Data, questionnaire designing and development. Attitude measurement and scaling.	<b>10 Hours</b>
<b>Units V</b>	<b>Data Preparation:</b> Questionnaire checking, Editing, Coding, tabulation, Classification, Tabulation, data presentation Data Cleaning, Data Adjusting, Problems in Preparation Process, MS Excel application for Data Preparation	<b>8 Hours</b>

**TEXT BOOKS :**

1. C R Kothari, Gaurav Garg, Research Methodology Methods and Techniques, New Age International Publishers
2. William G.Zikm ..... Business Research Methods, The Dryden Press, New York.
3. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart andWinston, New York.

**REFERENCE BOOKS :**

1. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons,New Delhi.
2. Clover Vernon T. and Howard Basley, Business Research Methods, Ohio GridPublishing, Clumbus.
3. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
4. Emory C.William, Business Research Methods, Macmillan Publishing Co.,New York.
5. Richard Levis, Statistics for Management, PHI, New Delhi.
6. Berenson, Canol and Raymond Colton, Research and Report Writing forBusiness and Economic, Random House, New York.

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**Master of Commerce: Semester II  
MCOM210: CORPORATE MERGERS, ACQUISITIONS AND  
RECONSTRUCTIONS**

Revised (16) w.e.f from 2016-17 and onwards

Teaching hours per week – 4	: Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Equip with the basic understanding of corporate mergers and to develop skills for valuation and integration of corporate mergers.

CO2: Get the knowledge of Theories of Corporate Mergers and Efficiency Theories.

CO3: Get the knowledge of analysis of post Merger performance and legal procedure for merger in India.

CO4: Understand the concept of effect of takeover in India.

CO5: Scrutinize causes & symptoms of industrial sickness & remedial measures to remove industrial sick units.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
<b>Units I</b>	<b>Introduction:</b> Meaning reasons and significance of corporate-restructuring forms of restructuring –expansion, sell-offs, corporate and changes in ownership structure, sources of value creation incorporate restructuring, corporate restructuring in India-private andpublic sector enterprises, effects of restructuring	<b>10 Hours</b>
<b>Units II</b>	<b>Mergers and Acquisitions:</b> Meaning, types and motives for corporate mergers, mergers and strategic perspective building competitive advantages – BCG and Porter approaches, sources of value creation in mergers-synergy and types. Theories of corporate mergers-efficiency theories, information and signaling, agency problems and managerialism, free cash flow, market	<b>10 Hours</b>



	power, taxes and redistribution, cost and benefits of mergers, methods of financing of mergers	
<b>Units III</b>	<b>Valuation:</b> Valuation, Exchange rate and merger failures- Methods of valuation of target firms, share exchange rate- minimum and maximum, EPS V/sMPS methods, discounted cash flow analysis, Merger gains and distribution, reasons for merger failures, implementation and management guides for mergers and acquisitions, methods of analysis of post-merger performance, legal procedure for mergers in India, merger trends in India	<b>10 Hours</b>
<b>Units IV</b>	<b>Corporate Control:</b> Meaning, objectives and types of takeovers, open offer V/s. tender offer, SEBO'S takeover code, takeover defenses-need, types and effect of takeover defenses, takeovers in India and defenses employed, financing of takeovers	<b>10 Hours</b>
<b>Units V</b>	<b>Industrial Sickness:</b> Meaning, causes, symptoms of industrial sickness, magnitude of sickness, Univariate and multivariate methods of sickness prediction. Magnitude and reasons for industrial sickness among SSI and non-SSI units in India, Tiwari Committee recommendations, BIFR establishment, objectives, procedure and working measures for control of industrial sickness	<b>10 Hours</b>

**TEXT BOOKS:**

1. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and corporate control, Prentice Hall of India, New Delhi, 2006
2. J.F.Weston, Mitchell & Mullberin Takeovers, Restructuring and corporate Governance
3. Patrick Ganghan Mergers, Acquisitions and corporate restructuring JohnWiley, 2006
4. Robert F. Runer Applied mergers and Acquisitions, John Wiley Publications, 2004

**REFERENCE BOOKS:**

1. Enrique R. Arzac Valuation for mergers, Buyouts and Restructuring
2. Pablo & Mansur Janidan Mergers and Acquisitions, Blackwell Publications, 2005
3. Sudarshan Creating value through mergers and acquisition, PHI, New Delhi, 2006
4. Pandey, I.M. Financial Management, Vikas Publications, New Delhi, 2005
5. Khan and Jain Financial Management TMH, New Delhi, 2006

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6. Prasanna Chandra Financial Management TMH, New Delhi, 2006
7. Brealey & Myers S.C. Corporate Finance, 9th Edition TMH, New Delhi, 2006
8. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, NewDelhi, 2006
9. Ramanujam Mergers, PHI , New Delhi
10. Brigham & Ehrhardt Financial Management, 11th Edition, ThomsonLearning, Noida (India), 2007



  
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**Master of Commerce: Semester III**

**MCOM301: INTERNATIONAL FINANCIAL MANAGEMENT**

**Revised (15)w.e.f from 2016-17 and onwards**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Teaching Contact Hours – 50 Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the Global Financial Management and its relationship with Domestic Financial Management.

CO2: Learn about the Role and functions of Multinational Corporations.

CO3: Get the knowledge of different Corporate Sources and its uses.

CO4: Understand the concept of Capital Budgeting and Working Capital Management.

CO5: Evaluate the risks and returns in the content of foreign direct investments.

**SYLLABUS**

<b>UNITS</b>	<b>SYLLABUS</b>	<b>HOURS</b>
Unit I	<b>Multinational financial management:</b>  Meaning, definition and origin of management accounting; Objectives and functions; differences between financial and management accounting; differences of management accounting and cost accounting; advantages and disadvantages; installation of management accounting systems-steps involved; tools and	06 Hrs

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	techniques of management accounting.	
Unit II	<b>Environment of international financial management :</b> Multinational/transnational corporations – foreign exchange market – dealers in foreign exchange market, foreign exchange transactions, sale and purchase transactions – spot and forward transactions, hedging, speculation and arbitrage operations, Equilibrium in foreign exchange market.	10 Hrs
Unit III	<b>Financing foreign operations :</b> Corporate sources and uses of funds, national capital markets, Euro markets, special financial vehicles, interest rate and currency swaps, debt, equity swaps, internal leasing, designing global financing strategy.	08 Hrs
Unit IV	<b>International capital budgeting :</b> Basics of capital budgeting, issues, foreign project appraisal – political risk analysis, growth options and project evaluation. Multinational working capital management, short-term financing, objectives and options, borrowing strategy and exchange risk management, current assets management strategy.	16 Hrs
Unit V	<b>Foreign exchange risk management :</b> Foreign exchange risk and exposure, types of foreign exchange risks, transaction, transaction and economic exposure – internal and external techniques of foreign exchange risk management.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS:**

1. Buckley Adrian, Multinational Finance, PHI, New Delhi.
2. Apte P.G., International Financial Management, TMH, New Delhi.
3. V. K.Bhalla, International Financial Management, Galgotia Publishing, Co., New Delhi.

**REFERENCE BOOKS:**

1. Buckley Adrian, Multinational Finance, PHI, New Delhi.

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2. Alan. C. Shapiro, Multinational Financial Management, PHI, New Delhi.
3. C.Jeevanandan, Foreign Exchange and Risk Management, Sultan Chand and Sons, New Delhi.
4. Chatterjee B.K., Principles of Foreign Exchange, Himalaya, Bombay.
5. Rajwade A.V., International Finance and Risk Management, Academy of B.S , New Delhi.
6. Readhead, Financial Derivatives, PHI, New Delhi.
7. Levy, International Finance, TMH, New Delhi.
8. IAN Giddy, Global Financial Market, AITBS, New Delhi.



  
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**Master of Commerce: Semester III**

**MCOM306: Business Research Methods**

Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04

Maximum Marks: 100

Teaching Contact Hours – 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the sampling methods and data collection process.

CO2: Learn about the various statistical testing, sample size, hypothesis and errors.

CO3: Understand the concept of Non-Parametric tests.

CO4: Get the practical knowledge of data analysis using Correlation and Regression Methods.

CO5: Get the knowledge of Report Writing.

UNITS	SYLLABUS	HOURS
Unit I	<b>Business research: A theoretical framework :</b> concept of business research, Importance of research in business decisions, business research process, business research design.	08 Hrs
Unit II	<b>Organization of business research:</b> Defining business research problem, formulation of hypotheses, testing of hypotheses, experimental design	10 Hrs



Unit III	<b>Data collection in business research:</b> Methods and techniques of data collection, sampling and sampling design, questionnaire designing and development. Attitude measurement and scaling.	12Hrs
Unit IV	<b>Data processing and analysis in business research</b> Coding tabulation, data presentation, description and inferences from sample data, analysis of association. Multi-variate analysis regression analysis, discriminant analysis, factor analysis, cluster analysis and multi-dimensional scaling.	12 Hrs
Unit V	<b>Report writing and presentation in business research:</b> Substane of report writing an presentation, presentation of business research reports.	8 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS:**

1. William G .Zikm Business Research Methods, The Dryden Press, New York.
2. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
3. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.

**REFERENCE BOOKS :**

1. Clover Vernon T. and Howard Basley, Business Research Methods, Ohio Grid Publishing, Clumbus.
3. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
4. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
6. Richard Levis, Statistics for Management, PHI, New Delhi.
7. Berenson, Canol and Raymond Colton, Research and Report Writing for

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8. Business and Economic, Random House, New York.
9. Edward F. Reading in Market Research, The British Market Research Bureau,  
10. London.
11. Robert Ferber, Handbook of Marketing Research, McGraw Hill, New York.
12. Hooda R.P., Statistics for Business and Economics, Mc Millan, New Delhi
13. Heinz, Kohler: Statistics for Business and Economics, Harper Collins, New York



  
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**Master of Commerce: Semester III**

**MCOM303:SECURITY ANALYSIS**

**Revised (15)w.e.f from 2016-17 and onwards**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Teaching Contact Hours – 50 Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the concepts of Security Analysis.

CO2: Gain Knowledge to invest in real asset and financial assets.

CO3: Differentiate Security Analysis and Portfolio Management.

CO4: Get the knowledge of technical procedure for Analysis.

CO5: Learn about the Various Methods of Security Valuation.

UNITS	SYLLABUS	HOURS
Unit I	<b>Introduction:</b> Concept of investment, features and importance; comparison between investment, speculation and gambling; objectives, process and approaches of investment; investment strategies; qualities of successful investing.	<b>8 Hours</b>



Unit II	<p><b>Investment Avenues:</b>                      Real and Financial Assets – meaning and importance; money and capital market securities; distinction between marketable and non-marketable investments; government securities; stock-market indices – meaning, types and construction; trading in securities – margin trading and short-sale; SEBI’s Initiatives in Capital Market Development;</p>	12 Hours
Unit III	<p><b>Security Analysis:</b>                      Meaning, significance and types; distinction between security analysis and portfolio management; top-down and bottom-up approach; fundamental analysis – meaning and types; economic analysis- meaning and factors influencing stock prices; economic indicators and business cycle analysis; industry analysis – meaning and process; industry classification; industry life cycle analysis; company analysis – meaning and types – strategy, accounting and financial analyses; estimating intrinsic value.</p>	14 Hours
Unit IV	<p><b>Technical Analysis:</b>                      Meaning and significance; fundamental analysis v/s technical analysis; basic assumptions; process of technical analysis; Dow Theory – types of market movements; charts types and pattern; moving average and relative strength index and analysis; limitations of technical analysis.</p>	8 Hours
Unit V	<p><b>Security Valuation:</b>                      Meaning, objectives and significance; equity valuation – balance sheet valuation methods, dividend discount model, free cash flow, earnings multiplier and other methods; bond valuation – bond prices and yields; risks and rating of bonds; yield curve.</p>	8 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS:**

1. Prasanna Chandra, Investments, TMH, New Delhi.
2. James, L. Farrell, Portfolio Management, TMH, New Delhi.
3. Sharpe, Alexander and Bailey, Investments, PHI, New Delhi



**REFERENCE BOOKS :**

1. Fisher Donald and Ronald Jordon, Security Analysis and Portfolio Management, PHL, New Delhi.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, Delhi.
3. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan, New Delhi.
4. Bodie, Kane, Marcus and Mohanty, Investments, TMH, New Delhi.
5. Preeti Singh, Investment Management, HPH, New Delhi.
6. Bhalla, V.K. and S.K.Tuteja, Investment Management, S. Chand and Co., New Delhi.
7. Jones, Investments, John Wiley, New Delhi



  
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**Master of Commerce: Semester III**

**Specialization Group II (Cost and Management Accounting)**

**MCOM309:COST MANAGEMENT**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Teaching Contact Hours – 50 Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand concept of Cost management.

CO2: Learn about the different elements of Cost and Analysis.

CO3: Understand the Factors of Budgetary Control.

CO4: Understand the Standard Costing and Variance Analysis.

CO5: Learn about the preparation of Cost Books of Accounts.

**SYLLABUS**

<b>UNITS</b>	<b>SYLLABUS</b>	<b>HOURS</b>
Unit I	<b>Introduction-</b> Concept of cost management, importance and areas of cost management; cost management v/s cost accounting; cost management tools and techniques.	<b>6 Hours</b>



Unit II	<b>Cost management</b> Issues in different elements of cost-material,labour and overheads – product design, value analysis and value engineering, time and motion study, work study analysis, strategic analysis of cost, cost drivers in overhead allocation.	12 Hours
Unit III	<b>Budgetary control:</b> Concept of budget, budgeting and budgetary control, essentials, features, importance and limitations of budgetary control, classification of budgets and preparation, key factor analysis, flexible budget, performance budgeting and zero base budgeting.	12 Hours
Unit IV	<b>Costing:</b> Concept, essentials, importance, fixation of standards and advantages and limitations of standard costing techniques, types of standards and classification of standard costs, variance analysis – cost variances and profit variances, accounting for variances, disposal of variances, investigation of variances.	12 Hours
Unit V	<b>Cost books of accounts:</b> Transfer pricing and divisional performance analysis, business process re-engineering MRP.	8 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS:**

1. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi.Hilton, Cost Management, TMH, New Delhi.
2. Hilton, Cost Management, TMH, New Delhi.
3. Govindaraju, et al., Strategic Cost Management, Free Press, Calcutta.

**REFERENCE BOOKS:**

1. Horngren, et al., Cost Accounting: A Managerial Emphasis, PHI, New Delhi.
2. Robert Kaplan and Atkinson, Advanced Management Accounting, PHI,



3. New Delhi.
4. Jain and Narang, Advanced Cost Accounting, Kalyani, New Delhi.
5. N.K.Prasad, Advanced Accounting, Book Syndicate, Calcutta.
6. Ravi M. Kishore, Advanced Cost Accounting and Cost Systems, Taxman Publications, New Delhi.
7. Babhatosh Banerjee, Cost Accounting, World Press Pvt. Ltd., Calcutta.
8. Jawahar Lal, Cost Accounting, TMH, New Delhi.



  
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**Master of Commerce: Semester III**

**MCOM310: PRODUCTION AND OPERATIONS MANAGEMENT**

Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04

Maximum Marks: 100

Teaching Contact Hours – 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcomes:**

At the end of the course students will be able to:

CO1: Understand the concept of Operation Management.

CO2: Get the knowledge of quantitative and qualitative models of Plant location.

CO3: Understand product and process selection for manufacturing operations.

CO4: Understand the different types of Job Design Facilities.

CO5: Get the knowledge of Supply Chain Management in Production and Operation Process.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Production/operations management:</b> Introduction, meaning and definition, objectives, nature and context of operations management, relationship between strategic management and operations management, operations strategy and competitiveness.	<b>8 Hours</b>





Unit II	<b>Plant locational planning :</b> Stages in the selection of planning, selection of locality and selection of site, determinants of plant location, plant location theories, qualitative and quantitative models for plant location, locational break-even analysis.	12 Hours
Unit III	<b>Product design and process selection :</b> Product design and process selection for manufacturing operations and service operations, waiting line management, quality management, statistical quality control methods.	10 Hours
Unit IV	<b>Design of facilities and jobs :</b> Strategic capacity planning linear programming, just in time production systems, facility location, facility layout, job design and work measurement, learning curves, wage incentives, production control techniques, measurement of productivity.	12 Hours
Unit V	<b>Supply chain management :</b> Forecasting, aggregate planning, inventory systems for dependent and independent demand, material revising the system, business process re-engineering, syndronous manufacturing and theory of constraints.	8 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS :**

1. Dalela and Mansoor Ali, Industrial Engineering Management Systems, Standard Publishers, Distributors, Delhi.
2. Chary, Production and Operations Management, TMH, New Delhi.
3. Richard B. Chase, Production and Operations Management, TMH, New Delhi.

**REFERENCE BOOKS :**

1. Mahadevan, The New Manufacturing Architecture, TMH, New Delhi.
2. Nair, Production and Operations Management, TMH, New Delhi.
3. Adam and others, Production and Operations Management, PHI, New Delhi.
4. Aswathappa and S. Bhatt, Production and Operations Management, Himalaya

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Bombay.

5. Chunawalla and Patel, Production and Operations Management, Himalaya, Bombay.
6. Kanji and Mike, 100 Methods for Total Quality Management, Response Books, New Delhi.
7. Prasanna Chandra, Project Analysis, Planning and Control, TMH, New Delhi.



  
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**Master of Commerce: Semester III**  
**Specialization Group: Accounting and Taxation**  
**MCOM304: CORPORATE ACCOUNTING**  
**Revised (15)w.e.f from 2016-17 and onwards**

Teaching hours per week – 04

Maximum Marks: 100

Teaching Contact Hours – 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Analyse the Companies Final Accounts.

CO 2: Illustrate the Valuation of Goodwill and Shares.

CO3: Understand the concept of Amalgamation.

CO4: Understand the Liquidation Procedure of Companies.

CO5: Differentiate Subsidiary and Holding Companies.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Company final accounts:</b> Provisions relating to maintenance of accounts, divisible profits, managerial remuneration, transfer of profits to reserves, vertical and horizontal forms of financial statements.	16 Hours



Unit II	<b>II Valuation of goodwill and shares:</b> Concept and need for valuation of goodwill, methods of valuation, share valuation – need and methods of Valuation.	8 Hours
Unit III	<b>Accounting for amalgamation:</b> Introduction – Meaning of amalgamation A S 14, classification pooling of interests method and purchase method, intercompany owings, unrealized profits, intercompany investments.	10 Hours
Unit IV	<b>Liquidation accounts:</b> Winding up vs. liquidation, types of liquidation, statement of affairs, deficiency accounts, liquidators final statement of accounts, preparation of List-B contributories.	10 Hours
Unit V	<b>Holding and subsidiary companies:</b> Accounting treatment and disclosures, consolidation of accounts – balance sheet and profit and loss account, single subsidiary, chain – holdings and cross holdings.	8 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS :**

1. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
2. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi

**REFERENCE BOOKS :**

1. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
2. Shukla and Grewal, Advanced Accountancy, Vol.II,S. Chand and Co., New Delhi
3. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
4. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
5. S.K.Paul, Advanced Accounts, World Press, Calcutta

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**Master of Commerce: Semester II**

**MCOM305: CORPORATE TAX PLANNING-I**

**Revised (15)w.e.f from 2016-17 and onwards**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Teaching Contact Hours – 50 Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the concept of Tax planning.

CO2: Learn about the provisions for various perquisites and facilities for employee's wage policy.

CO3: Compute the income under different heads.

CO4: Understand the tax planning and promotions to setting up of new business.

CO5: Get the knowledge about making financial decisions with reference to tax planning.

**SYLLABUS**

<b>UNITS</b>	<b>SYLLABUS</b>	<b>HOURS</b>
Unit I	<b>Corporate tax planning :</b> Meaning and objectives, scope of corporate taxplanning, tax planning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for corporate tax planning, tax management, assessment of income, filing of returns.	<b>8 Hours</b>



Unit II	<b>II Taxation of companies :</b>  Computation of income under the heads, of income applicable to corporate assesses, set off and carry forward of losses, deductions available in respect of gross total income, computation of taxable income, tax liability of a company.	10 Hours
Unit III	<b>Tax planning and promotion of a company :</b>  Tax planning with reference to setting up of a new business, location of new business, nature of business, forms of organization, tax planning in respect of newly established industrial undertakings in free trade zones, newly established 100% export oriented undertakings, tax planning in respect of industrial undertakings, engaged in infrastructural development or other activities.	12 Hours
Unit IV	<b>Tax planning and corporate financial decisions :</b>  Tax planning vis-à-vis corporate capital structure, investment decision, dividend decision, issue of bonus share, tax planning and merger or demerger decisions, tax planning with reference to other managerial decisions, purchase of assets out of owned funds or out of borrowed funds, own or lease, purchase by installments or hire, sale of assets used for scientific research work, make or buy, shutdown or continue.	12 Hours
Unit V	<b>Tax planning and employees remuneration :</b>  Formulation of an ideal wage policy or salary package for employees, provision for various perquisites and facilities, tax incidence of a wage policy in the hands of employees, deduction of tax at source.	8 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS:**

1. Singhania V.K., Direct Taxes – Laws and Practices, Taxman Publications, New Delhi.



2. Singhania, et al., Direct Taxes – Planning and Management, Taxman Publications, New Delhi.

**REFERENCE BOOKS:**

1. Lall, B.B., Direct Taxes, Konark, New Delhi.
2. Mehrotra and Goyakm Direct Taxes – Tax Planning and Management, Sahitya Bhavan, Agra.
3. DinkarPagare, Tax Laws, Sultan Chand, New Delhi.
4. Shrinivas, Corporate Tax Planning, TMH, New Delhi.
5. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.



  
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Master of Commerce: Semester IV

**MCOM401:Accounting Information System**

Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04

Maximum Marks: 100

Teaching Contact Hours – 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Explain the role, purpose and importance of an accounting information system.

CO2: Get the knowledge of apply common internal controls to accounting information system.

CO3: Understand the risk assessments are and how the impact accounting roles.

CO4: Understand the different accounting information system.

CO5: Get the knowledge of all types financial information for future use.

UNITS	SYLLABUS	HOURS
Unit I	<b>Introduction :</b>  Meaning and objectives of accounting information system model for processing accounting information, managerial accounting system.	8 Hours
Unit II	<b>Analysis and development of accounting system :</b>  Systems concepts and accounting, system tools, system development processes, systems analysis, system design, system implementation and operation.	10 Hours
Unit III	<b>Computer software and configuration :</b>  Data storage and processing methods, file processing methods.	8 Hours
Unit IV	<b>Data base management systems:</b>  Data management, major issues in data management, data access and organization methods, data base access tools, advantages and	12 Hours





	disadvantages of data base management.	
Unit V	<b>Information system controls :</b> Internal control, data security and integrity, Accounting transaction cycles, revenue cycle and applications, expenditure cycle applications, conversion cycle application, financial cycle applications.	12 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits.	

**TEXT BOOKS :**

1. James A.O.'Brien, Management Information Systems, Galgotia Publications, New Delhi.
2. James Bockholdt, Accounting Information System, TMH, International Edition, New York.
3. Anita Hollander, Accounting Information Technology and Business Solutions, TMH, New Delhi.
4. Stephen Haag, MIS for the Information Age, TMH, New Delhi.

**REFERENCE BOOKS :**

1. David Kroenke, Business Information Systems, TMH, New Delhi.
2. Kanter, Managing with Information, PHI, New Delhi.
3. Sadagopan, Management Information Systems, PHI, New Delhi.
4. Gordon B. Davis, Management Information Systems, TMH, New Delhi.
5. Henry C. Lucas, Information Technology for Management, TMH, New Delhi.
6. Charler Parker, Management Information Systems, TMH, New Delhi.



  
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**MCOM402:CORPORATE GOVERNANCE**  
Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04  
Teaching Contact Hours – 50

Maximum Marks: 100  
Semester End Examination: 70 Marks  
Internal Assessment: 30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

- CO1: Understand the legal and regulatory obligations imposed on corporate Sector.  
CO2: Understand the knowledge of different Government Committees.  
CO3: Know the structure and process of Corporate Governance in India.  
CO4: Understand the Types, Roles of Corporate Boards and Corporate Governance.  
CO5: Difference between Role of Governance Committees in India and other countries.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Introduction-</b> meaning and origin of corporate governance; top corporate and sources of corporate power; theories of corporate governance- agency theory-sources and costs of agency conflict; stakeholders' theory; corporate governance mechanisms-internal and external; corporate governance models-US-UK model, European model and Japanese Model; linkage between corporate governance and economic development.	10 Hours
Unit II	<b>Corporate Governance in India-</b> Nature of companies in India-family managed and widely-held; shareholding pattern in Indian Companies; reasons for poor governance standards; governance models in India Managing agency model, business-house model and anglo-american model; progress of governance in India; governance standards in public sector enterprises, banking and insurance companies.	10 Hours
Unit III	<b>III Corporate Boards and Corporate Governance-</b> Powers, role and types of corporate boards; strategic role of boards and functions; determinants of board effectiveness-size,	10 Hours



	composition, information, compensation, meetings and evaluation of board performance; role and functions of board chairman; duties and responsibilities of directions; board dynamics; succession planning; role and responsibilities of CEOs vis-à-vis governance	
Unit IV	<b>Board Committees-</b> need, objectives, types, number and functions of board committees- audit, compensation, nomination, environment, risk, strategic committees, etc; requirements for effective board committees; linkage between board committees and governance standards.	10 Hours
Unit V	<b>Governance Committees –</b> committees in UK-Cadbury, Hampel, Greenbury, Smith and Combined Code; OECD principles of governance; governance committees in India-CH, Birla, Naresh Chandra and Narayan Murthy committees-major recommendations; listing agreement and clause-49; role of SEBI in governance; extent of compliance of governance code in India; governance rating in India.	10 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS :**

1. Thomas Clarke: Theories of Corporate Governance (ed.), Rutledge Publishers, London, 2004.
2. Donald Chew & Gillan: Corporate Governance at the Crossroads: Application Book of Reading McGraw Hill, New York.
3. Christine A. Mallin: Corporate Governance, Oxford University Press, New Delhi, 2nd edition, 2007.

**REFERENCE BOOKS :**

1. A.C. Fernando: Corporate-Governance, Principles, Policies and Practices, Pearson Education, New Delhi, 2006
2. Darry Reed & Sanjoy : Corporate Governance, Economic Reforms and
3. Development – The Indian Experience, Oxford University Press, New Delhi, 2004.
4. Lalitha Som: Stock Market Capitalization and Corporate Governance, Oxford University Press, New Delhi,
5. Yadong Luo: Global Dimensions of Corporate Governance, Blackwell Publishing, Singapore, 2007.
6. Kesho Prasad : Corporate Governance, PHI, New Delhi, 2006.
7. Vasudha Joshi : Corporate Governance – The Indian Scenario Foundations

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**MCOM403: PORTFOLIO MANAGEMENT**  
Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04  
Teaching Contact Hours – 50

Maximum Marks: 100  
Semester End Examination: 70 Marks  
Internal Assessment: 30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

- CO1: Understand the concept of Efficient Market Hypothesis.
- CO2: Identify investor's Return and Risk of Securities in Ex-post and Ex-ante.
- CO3: Understand the concept of Portfolio Analysis and Measurement of risk and returns.
- CO4: Get the knowledge of Capital Asset Pricing Model and Arbitrage Pricing Theory.
- CO5: Evaluate portfolio management indicators and methods.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Efficient Market Hypothesis:</b>  Meaning and definition of efficient markets; assumptions and random walk theory; forms of market efficiency – weak, semi-strong and strong; empirical evidence of EMH; implications for investment analysis; Indian capital markets and EMH.	10 Hours
Unit II	<b>Return and Risk of Securities:</b>  Meaning and types of returns - ex-post and ex-ante returns; meaning, sources and types of risk of securities; variance and standard deviation;	8 Hours
Unit III	<b>Portfolio Analysis:</b>  Meaning of portfolio; principles of portfolio management; analysis of portfolio risk and return; diversification of risk; Markowitz Model – assumptions and portfolio development of optimum portfolio – two-stock case and infinite stocks; Sharpe's single index model – concepts and assumptions; measurement of risk and returns of securities and portfolio; development of optimum portfolio;	12 Hours



Unit IV	<b>Capital Asset Pricing Model and Arbitrage Pricing Theory:</b> Meaning, and assumptions; classification of risks and capital market line; combining risky and riskless securities; leveraged portfolios; security market line; CAPM with relaxed assumptions; Arbitrage Pricing Theory – concept and assumptions; returns and risks under APT; arbitrage process.	14 Hours
Unit V	<b>Portfolio Evaluation:</b> Meaning and necessity; performance of managed portfolios – indicators and methods – Sharpe's, Treynor's and Jensen's Performance Indices; M <sup>2</sup> measure, Fama's Measure; portfolio revision - formula plans.	6 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS :**

1. Fisher Donald and Ronald Jordon, Security Analysis and Portfolio Management, PHL, New Delhi.
2. Prasanna Chandra, Investments, TMH, New Delhi.
3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, New Delhi.

**REFERENCE BOOKS :**

1. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan, New Delhi.
2. Bodie, Kane, Marcus and Mohanty, Investments, TMH, New Delhi.
3. Preeti Singh, Investment Management, HPH, New Delhi.
4. Bhalla, V.K. and S.K. Tuteja, Investment Management, S. Chand and Co., New Delhi.
5. Jones, Investments, John Wiley, New Delhi.
6. James, L. Farrell, Portfolio Management, TMH, New Delhi.



  
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**Specialization Group I (Cost and Management Accounting)**

**MCOM415:STRATEGIC COST MANAGEMENT**  
Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04  
Teaching Contact Hours – 50

Maximum Marks: 100  
Semester End Examination: 70 Marks  
Internal Assessment: 30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

- CO1: Describe some of the techniques and process which are available to assist managers in planning and controlling organizational activities;
- CO2: Understand the learning curve model applications and factors.
- CO3: Illustrate the costing operations in different phases of PLC.
- CO4: Understand the concept of Just in time approach.
- CO5: Get the knowledge about different costing techniques and cost management.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Activity based costing:</b>  Inadequacies of traditional methods of overhead absorption, concept of ABC, Kaplan and Cooper's approach to ABC, cost drivers and cost pools, main activities and its cost drivers, allocation of overhead under ABC – characteristics, steps, implementation and benefits of ABC system.	14 Hours
Unit II	<b>Learning Curve Model:</b>  Concept and phases of learning curve, graphical representation, learning curve applications and factors affecting learning curve, experience curve.	8 Hours
Unit III	<b>Life cycle costing:</b>  Concept and characteristics, activities and phases in product life	10 Hours

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	cycle short product and extension of product life cycle, Turning Point Indices in product life cycle.	
Unit IV	<b>Just in time approach:</b> Concept, philosophy of JIT, sources of waste, aims and objectives of JIT, features and methodology in implementation of JIT, planning for adoption and limitations of JIT costing.	10 Hours
Unit V	<b>Miscellaneous topics in cost management:</b> Target costing, throughout accounting, definition and basic concepts, cost audit-meaning, importance and provisions of Companies' Act relating to cost audit.	8 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS :**

1. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
2. Kaplan and Aatkinson, Advanced Management Accounting, PHI, New Delhi.
3. Ravi M.Kishore, Advanced Management Accounting, Taxman Publications, New Delhi.

**REFERENCE BOOKS :**

1. BabhatoshBanarjee, Cost Accounting, World Press, Calcutta.
2. N.K.Prasad, Cost Accounting, Book Syndicate, Calcutta.
3. Horngren, Foster and Datar, Cost Accounting : A Managerial Emphasis, PHI, New Delhi.
4. Edward Blocher, Cost Management : A Strategic Emphasis, TMH, New Delhi.
5. Hilton, Cost Management, TMH, New Delhi.20
6. Govindraju, et al., Strategic Cost Management, Free Press, Calcutta.



  
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**MCOM416: QUANTITATIVE METHODS FOR COST ACCOUNTANTS**

Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04

Teaching Contact Hours – 50

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcomes:**

At the end of the course students will be able to:

- CO1: Learn the concept of Quantitative methods and Cost Analysis.
- CO2: Understand the applications of Linear Programming techniques for cost minimization.
- CO3: Get the knowledge of techniques in transportation operations.
- CO4: Learn about the methods of solving assignment problems.
- CO5: Understand the needs and relevance of Quantitative methods for Project Cost Management.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Introduction :</b> Meaning and definition of quantitative techniques, linkage between business decision making and quantitative techniques, different quantitative techniques, areas for application of quantitative techniques in business.	8 Hours
Unit II	<b>Linear programming :</b> Meaning and objectives of linear programming, application areas, assumptions of linear programming, application of linear programming technique for profit maximization and cost minimization problems, graphic and simplex methods, duality and post-optimality analysis.	10 Hours
Unit III	<b>Transportation technique :</b> Meaning and objectives, areas for application, formulation of transportation problems, steps involved in finding the optimal	10 Hours

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	solution, methods of obtaining initial solution, methods of testing optimality of feasible solution, unbalanced transportation problem, degeneracy in transportation problem.	
Unit IV	<b>Assignment technique :</b> Meaning and objectives, areas of application, peculiarities of assignment problems, methods solving an assignment problem, complete enumeration method, simplex method, transportation method, and Hungarian method, constrained assignment problem, unbalanced assignment problem, assignment problem and minimization case, traveling salesman problem.	12 Hours
Unit V	<b>Techniques for project cost management :</b> Drawing an arrow network and numbering the events, estimation of jobs, duration and concept of critical path and probability consideration, assumptions in PERT analysis, crashing a network and determining of project cost trade off, scheduling a network with various constraints like manpower, equipment, etc.	10 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	

**TEXT BOOKS :**

1. Vohra, Quantitative Techniques for Management, TMH, New Delhi.
2. Levin and KarkPatrika, Quantitative Approaches to Management, TMH, International edition, Singapore.

**REFERENCE BOOKS :**

1. G.V.Shenoy, U.K.Srivastav and S.C.Sharma, Operations Research for Management, Wiley Eastern Ltd., New Delhi.
2. Leonard W.Hein, The Quantitative Approaches to Management Decisions, PHI, New Delhi.
3. R.W. Miller Schedule, Cost and Profit with PERT, McGraw Hill Books Co., New York.
4. Maurice Ssieni, Arthur Yespan and L.Friedman, Operations Research :Methods and Problems, John Wiley and Sons, London.

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**Specialization Group : Accounting and Taxation**  
**MCOM404: ACCOUNTING FOR SPECIALIZED INSTITUTIONS**  
**Revised (15)w.e.f from 2016-17 and onwards**

**Teaching hours per week – 04**  
**Teaching Contact Hours – 50**

**Maximum Marks: 100**  
**Semester End Examination: 70 Marks**  
**Internal Assessment: 30 Marks**

**Course Outcomes:**

**At the end of the course students will be able to:**

- CO1: Understand the concept of legal provisions of Banking.
- CO2: Understand legal provisions of LIC.
- CO3: learn about the Non life insurance schemes.
- CO4: Differentiate single and double accounting system.
- CO5: Calculate accounts of nonprofit organizations.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Accounting of banking companies:</b>  Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA treatment, classification of banking companies' assets, capital adequacy ration and preparation of financial statements.	10 Hours
Unit II	<b>Accounting of insurance companies:</b>  Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non-life insurance companies, IRDA Act and provisions relating to final accounts.	10 Hours
Unit III	<b>Double account system:</b>  Meaning of double account system, differences between single and double account system, advantages and disadvantages of double account system, account of electricity companies.	10 Hours
Unit IV	<b>Accounting for Hotels –</b>	10 Hours

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	meaning, objectives and significance of hotel accounting; visitor's ledger; methods of accounting and preparation of final accounts of hotel undertakings.	
Unit V	<b>Accounts for Hospitals and Educational Institutions –</b> need and significance of accounting for hospitals and educational and institutions- preparation of final accounts of hospitals – personal & L a/c and Balance Sheet; Preparation of final accounts of educational institutions- income and expenditure a/c and Balance Sheet.	10 Hours
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visit.	

**TEXT BOOKS :**

1. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
2. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi

**REFERENCE BOOKS :**

1. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
2. Shukla and Grewal, Advanced Accountancy, Vol.II, S. Chand and Co., New Delhi
3. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
4. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.



  
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**MCOM405: CORPORATE TAX PLANNING –II**

Revised (15)w.e.f from 2016-17 and onwards

Teaching hours per week – 04

Teaching Contact Hours – 50

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcomes:**

**At the end of the course students will be able to:**

CO1: Understand the concept of Tax planning.

CO2: Learn about the provisions for various perquisites and facilities for employee's wage policy.

CO3: Compute the income under different heads.

CO4: Understand the tax planning and promotions to setting up of new business.

CO5: Get the knowledge about making financial decisions with reference to tax planning.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Unit - I Introduction to indirect taxes :</b> Meaning of indirect taxes, features of indirect taxes, tax incidence and indirect taxes, indirect taxation under Indian Constitution, types of indirect taxes.	8 Hours
Unit II	<b>Unit - II Corporate tax planning with reference to Central excise :</b> Nature of excise duty, types, excisable goods, goods exempt from excise, taxation of manufactured or produced goods, classification of goods, computation of assessable value and duty payable, valuation rules, tax planning and central excise and small scale industries.	12 Hours
Unit III	<b>Unit - III Tax planning with reference to CENVAT on inputs :</b> Meaning of CENVAT, highlights of CENVAT scheme, final products and inputs eligible for CENVAT, quantum and mode for availment of CENVAT credit, Procedure involved in CENVAT, CENVAT on capital goods, accounting treatment of CENVAT, tax	10 Hours

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	planning relating to CENVAT.	
Unit IV	<b>Unit – IV Tax planning and customs :</b> Scope and coverage of customs law, nature of customs duty, types of customs, duty, classification of customs and rate of duty, valuation of customs, duty, exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of drawbacks, duty drawback on re-export, export policy, tax planning relating to customs.	<b>12 Hours</b>
Unit V	<b>Unit – V Tax planning and Central sales tax :</b> Objectives and scheme of CST Act, interstate and intra-state sales, nature of goods and CST Act, computation of sales turnover, quantum of CST payable, exemptions from CST, restrictions on taxation under CST Act, tax planning relating to CST Act.	<b>8 Hours</b>
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	
	Total	50 Hrs

**TEXT BOOKS :**

1. GST Law
2. Dr. Katke Venkatesh, Goods and Services Tax in India, Laxmi Book Publication, Solapur
3. Menon Natasha, A practical guide to Goods and Services Tax, CCH Canadian Ltd.

**REFERENCE BOOKS :**

1. Datey V.S., Indirect Taxes, Taxman Publications, New Delhi.
2. Central Excise Act, 1944, Government of India, New Delhi.
3. The Customs Act, 1962, Government of India, New Delhi.
4. The Central Sales Act 1956, Government of India, New Delhi.
5. Ramaswamy, Indirect Taxation, Sultan Chand and Sons, New Delhi.
6. Gaur and Narang, Indirect Taxes, Kalyani, Ludhiana.
7. DinakarPagare, Indirect Taxes, Sultan Chand and Sons, New Delhi



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