

**KLE Society's
LINGARAJ COLLEGE, BELAGAVI**

(Autonomous)

Master of Commerce: Semester I

MCOM106: MARKETING MANAGEMENT

Revised (17) w.e.f from 2017-18 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
Unit I	Marketing Concepts and Tools 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
Unit II	Marketing Environment 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
Unit III	Market Oriented Strategic Planning Concept of Holistic Marketing and Value Delivery -Strategic 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	10 Hours
Unit IV	Marketing Strategies Product and Service Differentiation Strategies-Brand Positioning strategies -Marketing Strategies according to Product life cycle-Competitive strategies.	10 Hours



Unit V	Marketing Decision Making and Service Marketing Product line decision, Brand decision, Pricing Decisions, Promotion decisions, Channel decisions - Service Marketing - Nature, Marketing Mix Managing Service Quality, E services, Self Service Technologies	12 Hours
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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

Subject Code : MCOM110:HUMAN RESOURCE DEVELOPMENT

Revised (17) w.e.f from 2017-18 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:

CO 1: 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 (global trend) of Human Resource from a future perspective.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Human Resource Development Overview of Human Resources, Integrated HR-Function, HR issues, Strategic HR Environment, HRM in 21 st Century, Human Resource Development- Meaning and Need	8 Hours
Unit II	HR Planning ,Recruitment and Selection 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
Unit III	Job Analysis, Employee Training and Development 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




Unit IV	Job Evaluation and Performance Appraisal Job Evaluation: Concept of Job Evaluation, Objectives and Process- Performance Appraisal: Appraisal Methods-Compensation: Wage and Salary Administration (Structure), Methods of Compensation (including profit sharing, incentive, bonus, stock options, etc.)	8 Hours
Unit V	Career Management and Emerging Trends in HRM 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	12 Hours

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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10. (Autonomous)

Master of Commerce: Semester I

Subject Code : MCOM104 :ECONOMIC ANALYSIS FOR BUSINESS DECISIONS

Revised (17) w.e.f from 2017-18 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 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

UNIT	SYLLABUS	HOURS
Unit I	Introduction to Managerial Economics 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
Unit II	Analysis of Consumer Behaviour Utility Analysis - Law of diminishing Marginal Utility - Law of Equi Marginal Utility- Modern Utility Analysis under uncertainty-Theory of Demand- Law of Demand - Elasticity of Demand(Price, Income, Cross)-Indifference Curve Analysis	10 Hours
Unit III	Analysis of Production, Cost and Revenue 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
Unit IV	Market Structure and Pricing Decision: Market structure and Pricing Decision for, Perfect competition, Monopoly ,Oligopoly, Monopsony, Oligopsony-Price discrimination-Pricing Strategies	8 Hours
Unit V	Analysis of Economic Environment Indian Economic Environment (Informative Approach only)-Union Budget of India-RBI Monetary Policy Report -International Economic	10 Hours



Environment(Conceptual Approach)-Exim Policy-Balance of Payment- International Liquidity	
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TEXT BOOKS :

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

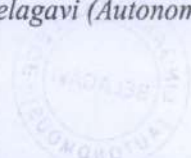
REFERENCE BOOKS :

1. Managerial Economics – Craig H Peterson, W Cris Lewis, Sudhir K Jain, 4th Edition, Pearson Publication
2. Managerial Economics – Yogesh Maheshwari, 2nd edition, PHI learning publication.
3. Managerial Economics – Joel Dean, Easter 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

Subject Code : MCOM107: FINANCIAL MARKETS AND INSTITUTIONS
Revised (17) w.e.f from 2017-18 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

UNIT	SYLLABUS	HOURS
Unit I	Financial System: Nature and Role of Financial System-Structure of Financial System – Financial Intermediaries – Indian Financial System an Overview	8 Hours
Unit II	Financial Markets: 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
Unit III	Non – Banking Financial Institutions & Mutual Fund Companies: 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 of India	10 Hours
Unit IV	Derivatives Market and Foreign Exchange Market: 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	12 Hours



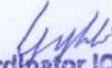
Unit V	Financial Institutions in Different Sectors: Developmental financial Institutions: IFCI, ICICI, IDBI, SIDBI, IRBI, KSFC-Insurance: LIC, GIC and its subsidiaries, Private Sector Insurance Companies-Housing Finance Companies	8 Hours
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TEXT BOOKS :

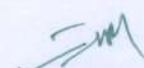
1. Pathak Bharati – Indian Financial Markets- Pearson
2. Bhole L.M.- Financial Markets and Institutions and markets- Tata Mcgrow Hill, New Delhi.

REFERENCE BOOKS :

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


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Master of Commerce: Semester I

Subject Code : MCOM108: STRATEGIC MANAGEMENT

Revised (17) w.e.f from 2017-18 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:

CO 1: Understand the various perspectives and concept in the field of strategic management.

CO 2: Learn about the Various Analysis related to Environment.

CO 3: Understand the Principles of Strategy Formulation and Choice.

CO4: Learn about the preparation of organizations strategies which will be effective for the current business environment.

CO5: Devise strategic approaches to managing a business successfully in a global content.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Strategic Management – an Overview 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
Unit II	Corporate Mission and Objectives 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
Unit III	External and Internal Analysis Concept of environment, types and importance ;PEST analysis ; analysis of Michael Porter's Five Forces Model, strategic groups and preparation of 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	12 Hours
Unit IV	Strategy formulation and Implementation Strategic planning and approach to strategic formulation, developing alternative strategies, types of strategies; strategy activation, policies,	10 Hours

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	organization structure, resources, commitment and corporate culture.	
Unit V	Strategic Evaluation and Control Concept and purposes of strategic evaluation and analysis, Gap analysis; strategic control system; ROI, budgeting, auditing systems ;feed back and information systems.	8 Hours

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 William F. Blaeck, Business Policy and Strategic Management, McGraw Hill 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

Subject Code : 109 : FINANCIAL ACCOUNTING THEORY AND STANDARDS

Revised (17) w.e.f from 2017-18 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 framework of preparation and presentation of financial statements.

CO2: Understand and illustrate the calculations of AS-6 and AS-7.

CO3: Illustrate the AS-13.

CO4: illustrate and understand the AS-19.

CO5: understand the AS-11.

SYLLABUS

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

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Master of Commerce: II Semester

Subject Code : MCOM203 : BUSINESS ETHICS

Revised (17) w.e.f from 2017-18 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 Concept of Ethics in Business.

CO2: Understand the various areas of Dilemma in Business.

CO3: Learn the different models related to Corporate Social Responsibility and Ethics.

CO4: Get the knowledge about Beliefs, disciplines in Business.

CO5: Understand the Decision Making applications in Business Ethics.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Introduction to Business Ethics Meaning of business ethics, need, values and ethics. Nature and goals of business ethics- Business ethics and the law. Normative Ethics: Teleological Ethics, Deontological Ethics	8 Hours
Unit II	Ethical Dilemma Various Areas of dilemma in business ethics, Preparatory Ethics, Common Sense Ethics, Case studies	8 Hours
Unit III	Corporate social responsibility and ethics Introduction- The classical model of Corporate social responsibility- critical assessment of the classical model- the responsibility-critical assessment of the classic model-The private property defense-modified version of the classical model- the moral minimum-the stake holder theory.	12 Hours
Unit IV	Ethics in Business Discipline Ethics and HRM-Moral rights in the work place-employees responsibilities and ethics Ethics and marketing ethical issues in marketing-ethics of sale and advertising-marketing ethics and consumer autonomy.	10 Hours
Unit V	Ethics in Business Discipline: Ethics and finance ethical theories and decision making application of traditional theories to decision making. Ethics and production-Ethical implications of technology Ethics in the natural and global environment-ethics in the global business and earth	12 Hours



environment and ethics in global business.	
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TEXT BOOKS :

1. Joseph R. Desjardins An introduction to business ethics, TMH, New Delhi.
2. Laura Hartman Perspectives in business ethics, TMH, New Delhi.
3. David J. Fritzsche Business Ethics: A global and Managerial perspective, TMH, New Delhi 25.

REFERENCE BOOKS :

1. Laura Hartman Perspectives of business ethics, TMH, New Delhi, AbhaChattarjee
2. R.C.Shekhar Ethical Choices in business, response Book, New Delhi
3. Rituparana Raj A study in business ethics, Himalaya, Bombay
4. Chakraborty S.K. Ethics in management, Oxford University Press, New Delhi
5. William H. Shaw Business ethics, Thomson, Bangalore
6. R.V.Badi&N.V.Badi Business ethics, Vrinda Publications, New Delhi


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Master of Commerce: Semester II

Subject Code: MCOM208 :FINANCIAL MANAGEMENT

Revised (17) w.e.f from 2017-18 and onwards

SYLLABUS

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 an understanding of the overall role and importance of the finance and time Value of Money.

CO2: Understand the various theories and approaches regarding Capital Structure.

CO3: Measure the value of different project of the business using various techniques of Capital Budgeting.

CO4: Get the knowledge about dividend decisions with the help of different models.

CO5: Familiarize the concept of Working Capital Management.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Financial Management An overview – Nature, significance and scope of corporate financial management, objectives and agency theory, financial management and its relationship with other disciplines, Business policies and their impact on financial management, recent trends and contemporary issues.	10 Hours
Unit II	Capital Structure Concept of financial and capital structures; classification Theories of capital structure – NI, NOI, MM and traditional approaches: MM approach and corporate and personal income taxes; influence of leverages on capital structure and Cost of capital – concept, importance, types and measurement.	10 Hours
Unit III	Capital Budgeting Decision Concept, significance, nature and classification of capital budgeting decisions Cash flow computation – incremental approach; evaluation criteria-pay back period, ARR, NPV, IRR and PI methods; Capital rationing capital budgeting under risk and uncertainty.	10 Hours
Unit IV	Dividend Decisions	10



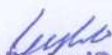
	Concepts and classification, legal provisions relating to dividend in India; dividend and market valuation Walter's Model, Gordon's Model and MM approach; factors affecting dividend decision; dividend policies in practice.	Hours
Unit V	Working Capital Management Concepts, importance, classification and factors determining working capital, computation through operating cycle approach; investment and financing policies.	10 Hours

TEXT BOOKS :

1. James C. Van Horne, Financial Management and Policy, PHI, New Delhi
2. J.F. Hampton, Financial Decision – Making, Text and Cases, PHI, New Delhi
3. Babhtosh Banerjee, Financial Policy and Management Accounting, World Press Pvt. Ltd. Calcutta.

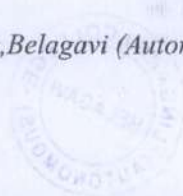
REFERENCE BOOKS :

1. I.M. Pandey, Financial Management, Vikas, New Delhi
2. Khan and Jain, Financial Management, TMH, New Delhi
3. Prasanna Chandra, Financial Management, TMK, New Delhi
4. Solomon R. Theory of Financial Management, Columbia University Press, New York.
5. Rao R.K.S. Financial Management Macmillan, New York
6. L.J. Gitman, Principles of Managerial Finance, Harper and Row, New York.
7. O.M. Joy, Introduction to Financial Management, Irwin, Homewood.


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Master of Commerce: I Semester
Subject Code: MCOM209:ORGANISATIONAL BEHAVIOUR
Revised (17) w.e.f from 2017-18 and onwards

SYLLABUS

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.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Introduction to Organizational Behavior Definition of Organizational Behaviour, Disciplines contributing to the field of OB, Foundations of Organization Behaviour, Challenges and opportunities for OB, Organization Behaviour model.	10 Hours
Unit II	Foundations of Individual Behaviour Personality, Shaping of Personality, Determinants of Personality, Perception and Attribution, Attitude, Values, Emotional intelligence and Learning.	8 Hours
Unit III	Dynamics of Organizational Behaviour 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
Unit IV	Leadership, Motivation & Communication in Organization Leadership, Leadership Theories: Trait, Behavioural, 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.	10 Hours



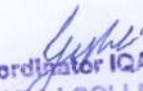
Unit V	Organizational Conflict, Change and Development Conflict - Nature of Conflict, Functional and Dysfunctional conflict, process of conflict, Levels of Conflict: Intra-Individual, Inter-individual, Intra-Group, Inter-Group. Organisational change and Development, Nature of Change, Levels of Change, Importance of Change, Types of Change, Forces for change in organization, Resistance to change, the change process. Organizational Development, OD Interventions.	12 Hours
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TEXT BOOKS :

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

REFERENCE BOOKS :

1. Organizational Behavior – Fred Luthans, Fred Luthans, McGraw Hill, 11th 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, 7th edition, Tata McGraw Hill, 2008.
5. Organizational Behavior, Stephen P. Robins, PHI, 11th edition, 2008.


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Master of Commerce: Semester II
Subject Code: MCOM207:BUSINESS RESEARCH METHODS PAPER I
Revised (17) w.e.f from 2017-18 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

UNIT	SYLLABUS	HOURS
Unit I	Business research: A theoretical framework : Concept of business research, Importance of research in business decisions, business research process Important concepts to research design: Dependent and independent variables, Research hypothesis, Experimental and Non Experimental Hypothesis and Testing Research	10 Hours
Unit II	Research Design: 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
Unit III	Defining and Measuring Variables Defining Variables, Scales of Measurement, Types of Measures: Self Report, Tests, Behavioral, Physical-Measures of Reliability-Measures of Validity-Scaling: Classification basis, Scaling Techniques	12 Hours
Unit IV	Data Collection Methods and techniques of data collection, sampling and sampling design, questionnaire designing and development. Attitude measurement and scaling.	10 Hours
Unit V	Data Preparation Editing, Coding, tabulation, Classification data presentation, Questionnaire	8 Hours



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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.
2. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
3. Emory C.William, Business Research Methods, Macmillan Publishing Co., New York.
4. Richard Levis, Statistics for Management, PHI, New Delhi.
5. Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York.


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Master of Commerce: Semester II
Subject Code: MCOM210 :CORPORATE RESTRUCTURING
Revised (17) w.e.f from 2017-18 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.
CO 4: Understand the concept of effect of takeover in India.
CO5: Scrutinize causes and symptoms of industrial sickness and remedial measures to remove industrial sick units.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Introduction 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	10 Hours
Unit II	Mergers and acquisitions 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 power, taxes and redistribution, cost and benefits of mergers, methods of financing of mergers	10 Hours
Unit III	Valuation Valuation, Exchange rate and merger failures- Methods of valuation of target firms, share exchange rate-minimum and maximum, EPS V/s.MPS 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	10 Hours

	performance, legal procedure for mergers in India,-merger trends in India	
Unit IV	Corporate Control 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	10 Hours
Unit V	Industrial sickness 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, Tiwarin Committee recommendations, BIFR establishment, objectives, procedure and working measures for control of industrial sickness	10 Hours

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
5. Enrique R. Arzac Valuation for mergers, Buyouts and Restructuring

REFERENCE BOOKS :

1. Pablo & Mansur Janidan Mergers and Acquisitions, Blackwell Publications, 2005
2. Sudarshan Creating value through mergers and acquisition, PHI, New Delhi, 2006
3. Pandey, I.M. Financial Management, Vikas Publications, New Delhi, 2005
4. Khan and Jain Financial Management TMH, New Delhi, 2006
5. Prasanna Chandra Financial Management TMH, New Delhi, 2006
6. Brealey & Myers S.C. Corporate Finance, 9th Edition TMH, New Delhi, 2006
7. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi, 2006
8. Ramanujam Mergers, PHI , New Delhi
9. Brigham & Ehrhardt Financial Management, 11th Edition, Thomson Learning, Noida (India), 2007

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Master of Commerce: Semester III

Subject Code : MCOM301 :INTERNATIONAL FINANCIAL MANAGEMENT

Revises(17) w.e.f from 2017-18 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 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 Budget and Working Capital Management.

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

SYLLABUS

Unit	Syllabus	Hours
Unit I	Multinational Financial Management: Meaning and objectives, Global financial manager: functions, Global financial management – scope and relationship with domestic financial management.	6 Hours
Unit II	Foreign Exchange Market: Multinational/transnational corporations – Foreign exchange market – Dealers in Foreign Exchange market, foreign exchange transactions, Sale and purchase transactions – spot and forward transactions, Equilibrium in foreign exchange market-Hedging, speculation and arbitrage operations-Illustrations of Arbitrage and Hedging Operations	12 Hours
Unit III	Financing Foreign Operations: Corporate sources and uses of funds, national capital markets-Euro markets, special financial vehicles-Interest rate and currency swaps, debt, equity swaps, Illustrations on SWAP-Internal leasing, designing global financing strategy.	10 Hours
Unit IV	International Capital Budgeting & Working Capital Management Basics of capital budgeting, issues, foreign project appraisal Multinational working capital management, short-term financing, objectives and options, borrowing strategy and exchange risk management, current assets management strategy	12 Hours
Unit V	Foreign Exchange Risk Management: Foreign exchange risk and exposure, types of foreign exchange risks-Risk Exposure: Transaction, translation and economic exposure -Internal and	10 Hours




external techniques of foreign exchange risk management.	
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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.
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

Subject Code : MCOM306 :RESEARCH METHODS AND STATISTICS

Revises(17) w.e.f from 2017-18 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:

CO 1: Understand the sampling methods and data collection process.

CO 2: Learn about the various statistical testing, sample size, hypothesis and errors.

CO 3: Understand the concept of Non- Parametric tests.

CO 4: Get the practical knowledge of data analysis using Correlation and Regression Methods.

CO 5: Get the knowledge of Report Writing.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Sampling and Data Collection: Sampling and sampling (probability and non-probability) methods,; Sampling and non-sampling errors; Law of Large Number and Central Limit Theory; Sampling distributions and their characteristics	8 Hours
Unit II	Statistical Estimation and Testing : Point and interval estimation and population mean, proportion, and variance; Statistical testing – hypotheses and errors; Sample size; large and small sampling tests- Z tests, T tests, and F tests and ANOVA	8 Hours
Unit III	Non Parametric Tests: Chi-square tests; Sign tests; Wilcoxon Signed – Rank tests; Wald –Wolfowits tests; Kruskal –Wallis test	8 Hours
Unit IV	Correlation and Regression Analysis and Computer Application for Statistics Simple Correlation Analysis: Karl Pearson's Correlation, Spearman's Correlation Coefficient, Coefficient of Determination Regression analysis: Regression Equation, Estimation using Regression Practical : Usage of Excel and SPSS for Research	16 Hours 8
Unit V	Report Writing: Meaning Methods and techniques of interpretation; significance, steps, layouts, types of report writing mechanics and precautions of writing business research reports	8 Hours

TEXT BOOKS :



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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, Columbus.
2. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
3. Emory C.William, Business Research Methods, Macmillan Publishing Co., New York.
4. Richard Levis, Statistics for Management, PHI, New Delhi.
5. Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York.
6. Edward F. Reading in Market Research, The British Market Research Bureau, London.
7. Robert Ferber, Handbook of Marketing Research, McGraw Hill, New York.
8. Hooda R.P., Statistics for Business and Economics, Mc Millan, New Delhi
9. Heinz, Kohler: Statistics for Business and Economics, Harper Collins, New York

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Master of Commerce: Semester III

Subject Code : MCOM303:SECURITY ANALYSIS

Revises(17) w.e.f from 2017-18 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 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.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Introduction: Concept of investment, features and importance; comparison between investment, speculation and gambling; objectives, process and approaches of investment; investment strategies; qualities of successful investing.	8 Hours
Unit II	Investment Avenues: 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;	12 Hours
Unit III	Security Analysis: 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.	14 Hours



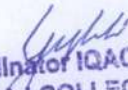
Unit IV	Technical Analysis: Meaning and significance; fundamental analysis v/s technical analysis; basic assumptions; process of technical analysis; Dow Theory – types of market movements; charts types and pattern; moving average and relative strength index and analysis; limitations of technical analysis.	8 Hours
Unit V	Security Valuation: 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.	8 Hours

TEXT BOOKS :

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


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Master of Commerce: Semester III

Specialization Group: Accounting and Taxation

Subject Code : MCOM304 :CORPORATE ACCOUNTING

Revises(17) w.e.f from 2017-18 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: Analyse the Companies Final Accounts.

C 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

UNIT	SYLLABUS	HOURS
Unit I	Company final accounts: 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	Valuation of goodwill and shares: Concept and need for valuation of goodwill, methods of valuation, share valuation – need and methods of Valuation.	8 Hours
Unit III	Accounting for amalgamation: 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	Holding and subsidiary companies: Accounting treatment and disclosures, consolidation of accounts – balance sheet and profit and loss account, single subsidiary, chain – holdings and cross holdings.	8 Hours
Unit V	Liquidation accounts: Winding up vs. liquidation, types of liquidation, statement of affairs, deficiency accounts, liquidators final statement of accounts, preparation of List-B contributories.	10 Hours



TEXT BOOKS :

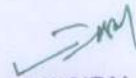
1. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
2. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi

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 III

Subject Code: MCOM305 :CORPORATE TAX PLANNING-I

Revises(17) w.e.f from 2017-18 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 concept of Tax planning.

CO2: Learn about the provisions for various perquisites and facilities for employees 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

UNIT	SYLLABUS	HOURS
Unit I	Tax Planning : Meaning and objectives, scope of corporate tax planning, tax planning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for tax planning, tax management, assessment of income, filing of returns.	8 Hours
Unit II	Tax planning and Employees Remuneration: 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
Unit III	Taxation of companies: 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 Hour
Unit IV	Tax planning and promotion of a company : 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 V	V Tax planning and corporate financial decisions : Tax planning vis-a-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	12 Hours



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.	
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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. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.


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Master of Commerce: Semester III
Specialization Group II (Cost and Management Accounting)

Subject Code : MCOM309: COST MANAGEMENT

Revises(17) w.e.f from 2017-18 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 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

UNIT	SYLLABUS	HOURS
Unit I	Introduction- Concept of cost management, importance and areas of cost management; cost management v/s cost accounting; cost management tools and techniques.	6 Hours
Unit II	Cost management 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	Budgetary control: 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	Standard Costing: 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	Cost books of accounts: Transfer pricing and divisional performance analysis, business process	8 Hours



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TEXT BOOKS :

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

REFERENCE BOOKS :

1. Robert Kaplan and Atkinson, Advanced Management Accounting, PHI, New Delhi.
2. Jain and Narang, Advanced Cost Accounting, Kalyani, New Delhi.
3. N.K.Prasad, Advanced Accounting, Book Syndicate, Calcutta.
4. Ravi M. Kishore, Advanced Cost Accounting and Cost Systems, Taxman Publications, New Delhi.
5. Babhatosh Banerjee, Cost Accounting, World Press Pvt. Ltd., Calcutta. Jawahar Lal, Cost Accounting, TMH, New Delhi.


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Master of Commerce: Semester III

MCOM310: PRODUCTION AND OPERATIONS MANAGEMENT

Revises(17) w.e.f from 2017-18 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 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

UNIT	SYLLABUS	HOURS
Unit I	Production/operations management: Introduction, meaning and definition, objectives, nature and context of operations management, relationship between strategic management and operations management, operations strategy and competitiveness.	8 Hours
Unit II	Plant Locational Planning : 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	Product design and process selection : Product design and process selection for manufacturing operations and service operations, waiting line management, quality management, statistical quality control methods.	10 Hour
Unit IV	Design of facilities and jobs : 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	Supply chain management : 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

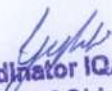
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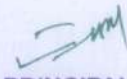
1. Dalela and Mansoor Ali, Industrial Engineering Management Systems, Standard Publishers, Distributors, Delhi.
2. Chary, Production and Operations Management, TMH, New Delhi.
3. Richard B.Chase, Production and Operations Management, TMH, New Delhi.

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 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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M.COM. IV - SEMESTER

Core Subject Group

Subject Code : MCOM411: Paper 4.1: E- COMMERCE

Revises(17) w.e.f from 2017-18 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:

CO 1: Understand the concept of E-commerce.

CO 2: Analyse the impact of E-commerce on Business models

CO 3: Get the knowledge of order planning and Generation with E-commerce.

CO 4: Get the knowledge of E- business management and issues in E-commerce.

CO 5: Get the practical knowledge of Electronic Payment System and Risk Management.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Introduction to E Commerce: Meaning and concept ; Electronic commerce versus traditional commerce; media Convergence; E Commerce and E business; Channels of E Commerce; Business application of E Commerce, Need for E Commerce, E Commerce as an Electronic trading system, special features	10 Hours
Unit II	Internet Concepts and Business Models: Web Technologies: Global Publishing Concept, Universal Reader Concept and Client Server concept E Commerce Models; Supply Chain Management; Product and Service Digitization; Remote Servicing; Procurement; Online Marketing and Advertising	10 Hours
Unit III	Business to Consumer E Commerce and Business to Business E Commerce Cataloguing, Order Planning and Order Generation; Cost Estimation and Pricing; Order Receipt and Accounting, Order selection and Prioritization and Management System ; Post Sales Services; Alternative Trading Models	10 Hours
Unit IV	E Business Workflow Management, Mass Customization and Product Differentiation; Organization Restructuring; Integrated Logistics and distribution; Knowledge Management Issues; E-Commerce Infrastructure	10 Hours
Unit V	Electronic Payment Systems: Special features required in payment systems for E Commerce; Types of	10 Hours



	E payment systems; E cash and Currency servers, cheques, credit cards, smart cards, electronic purses and debit cards; Operational Credit and Legal Risks of E Payment Systems; Risk management Options in E payment systems	
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TEXT BOOKS:


1. Agarwala, K.N. and DekshaArawala: Business on the Net: What's and How's of E Commerce: Macmillan New Delhi.
2. Diwan, Prag and Sunil Sharma: Electronic Commerce: A Manager's Guide to E Business, Vanity Books International, Delhi.

REFERENCE BOOKS :

3. Janal D.S.: Online Marketing Handbook, Van Nostrand Reinhold, New York
4. Minoli Daniel, Emma: Web Commerce Technology handbook, Tata McGraw Hill, New Delhi
5. O'Brien: Management information System: Tata McGraw Hill


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Subject Code : MCOM403: Paper 4.2: PORTFOLIO MANAGEMENT
Revised (17) w.e.f from 2017-18 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 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

UNIT	SYLLABUS	HOURS
Unit I	Efficient Market Hypothesis: 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	Return and Risk of Securities: 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	Portfolio Analysis: 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	Capital Asset Pricing Model and Arbitrage Pricing Theory: 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	Portfolio Evaluation: Meaning and necessity; performance of managed portfolios – indicators and methods – Sharpe's, Treynor's and Jensen's Performance Indices; M^2 measure, Fama's Measure; portfolio revision - formula plans.	6 Hours




TEXT BOOKS :

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

REFERENCE BOOKS :

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


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Subject Code : MCOM402: PAPER 4.3 - CORPORATE GOVERNANCE
Revised (17) w.e.f from 2017-18 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:

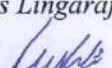
At the end of the course students will be able to:

- CO1: Understand the 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.

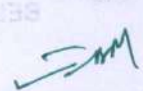
SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Introduction- 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	Corporate Governance in India- 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	Corporate Boards and Corporate Governance- Powers, role and types of corporate boards; strategic role of boards and functions; determinants of board effectiveness-size, 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	10 Hours
Unit IV	Board Committees- need, objectives, types, number and functions of board committees-audit, compensation, nomination, environment, risk, strategic committees, etc; requirements for effective board committees; linkage	10 Hours

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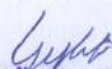
	between board committees and governance standards.	
Unit V	Governance Committees – committees in UK-Cadbury, Hampel, Greenbury, Smith and Combined Code; OECD principles of governance; governance committees in India-CH, Birla, Naresh Chandra and Narayan Murthy committees-major recommendations; listing agreement and clause-49; role of SEBI in governance; extent of compliance of governance code in India; governance rating in India.	10 Hours

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 Development – The Indian Experience, Oxford University Press, New Delhi, 2004.
3. Lalitha Som: Stock Market Capitalization and Corporate Governance, Oxford University Press, New Delhi,
4. Yadong Luo: Global Dimensions of Corporate Governance, Blackwell Publishing, Singapore, 2007.
5. Kesho Prasad : Corporate Governance, PHI, New Delhi, 2006.
6. Vasudha Joshi : Corporate Governance – The Indian Scenario Foundations Books, New Delhi, 2004
7. Robert Monks: Takeovers Restructuring and Corporate Nell Mitchell & Governance


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Specialization Group : Accounting and Taxation

**Subject Code : MCOM404: PAPER 4.4- ACCOUNTING FOR SPECIALIZED
INSTITUTIONS**

Revised (17) w.e.f from 2017-18 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 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

UNIT	SYLLABUS	HOURS
Unit I	Accounting of banking companies: Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA treatment, classification of banking companies' assets, capital adequacy ratio and preparation of financial statements.	10 Hours
Unit II	Accounting of Life Insurance companies: Legal provisions as per Insurance Act, 1930, LIC Act 1956, revenue accounts and final accounts of life, IRDA Act and provisions relating to final accounts, Preparation of Final Accounts	10 Hours
Unit III	Accounting of Non Life Insurance companies: Non-life insurance companies, Legal provisions of GIC Act, Preparation of Final Accounts for General Insurance Companies	
Unit IV	Double account system: 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 V	Accounts for Hospitals and Educational Institutions – 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

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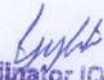
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TEXT BOOKS :

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

REFERENCE BOOKS :

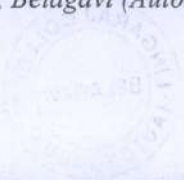
1. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
2. Shukla and Grewal, Advanced Accountancy, Vol.II, S. Chand and Co., New Delhi
3. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
4. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.


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Subject Code : MCOM405 :Paper 4.5: CORPORATE TAX PLANNING –II
(GST & Customs)
Revised (17) w.e.f from 2017-18 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 of GST Law as introduced in India and also Custom Law.
CO2: Know about the levy of an Exemption from tax.
CO3: Understand the nature and functions of different types of supply.
CO4: Get the practical knowledge about the registration process of GST.
CO5: Know about the import and export procedure under Custom Law.

SYLLABUS


UNIT	SYLLABUS	HOURS
Unit I	Overview of Indirect Taxes: Meaning of indirect taxes, Features of indirect taxes, tax incidence and indirect taxes, indirect taxation under Indian Constitution, types of indirect taxes-Overview of GST: Commencement, Implementation of GST, Liability of Tax Payer, GST Network, GST Council	8 Hours
Unit II	Levy of and Exemption from Tax Levy and Collection of central/ State Goods and Services Tax-Composition Levy-Taxable Person-Power to Grant Exemption from Tax-Remission of tax on Supplies found deficient in quantity	8 Hours
Unit III	Meaning and Scope of Supply Taxable Supply-Supply of Goods and Supply of Services-Time of supply of Goods-Time of supply of Services-Change in Rate of Tax in respect of supply of services-Value of Taxable Supply	8 Hours
Unit IV	Input Tax Credit, Registration, Tax Invoice and Tax Returns Input Tax Credit Manner of taking input tax credit-Taking input tax credit in respect of inputs sent for Job work-Manner of Distribution of credit by input service distributor-Manner of recovery of Credit distributed in Excess Registration, Tax Invoice and Returns Registration: General Provisions, Special Provisions relating Amendment of registration, Cancellation of registration, Revocation of cancellation of registration-Tax invoice Amount of tax to be indicated in tax invoice and other documents, Credit and debit note-Return: Furnishing details of outward supplies Furnishing details of inward supplies, Returns, First	16 Hours




	Return, Claim of input tax credit and provisional acceptance	
Unit V	Tax planning and customs : 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.	10 Hours

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.


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Subject Code : MCOM415 4.4: STRATEGIC COST MANAGEMENT
Revised (17) w.e.f from 2017-18 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: Describe some of the techniques and process which are available to assist managers in planning and controlling organizational activities;
- CO 2: Understand the learning curve model applications and factors.
- CO 3: Illustrate the costing operations in different phases of PLC.
- CO 4: Understand the concept of Just in time approach.
- CO 5: Get the knowledge about different costing techniques and cost management.

SYLLABUS

UNIT	SYLLABUS	HOURS
Unit I	Activity based costing: 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	Learning Curve Model: Concept and phases of learning curve, graphical representation, learning curve applications and factors affecting learning curve, experience curve.	8 Hours
Unit III	Life cycle costing: Concept and characteristics, activities and phases in product life cycle short product and extension of product life cycle, Turning Point Indices in product life cycle	10 Hours
Unit IV	Just in time approach: 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	Miscellaneous topics in cost management: Target costing, throughout accounting, definition and basic concepts, cost audit-meaning, importance and provisions of Companies' Act relating to cost audit.	8 Hours



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 (17) w.e.f from 2017-18 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 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

UNIT	SYLLABUS	HOURS
Unit I	Introduction : 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	Linear programming : 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	Transportation technique : Meaning and objectives, areas for application, formulation of transportation problems, steps involved in finding the optimal solution, methods of obtaining initial solution, methods of testing optimality of feasible solution, unbalanced transportation problem, degeneracy in transportation problem.	10 Hours
Unit IV	Assignment technique : 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	Techniques for project cost management : 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
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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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