

2018-19

Department of Commerce I Semester (2018-19)

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

Master of Commerce: Semester I

Subject Code : MCOM106: MARKETING MANAGEMENT

Revised (18)w,e.f from 2018-19 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 Outcome:

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

CO1: Learn the conceptual knowledge about the functional areas of marketing.

CO2: Get well versed with the strategies relating to Product mix.

CO3: Develop the knowledge about the pricing policies and strategies.

CO4: Enriched with skills of decision relating to the number of intermediaries and channels of distribution.

CO5: Well known with the importance of service marketing and job opportunities in the field of service marketing.

Syllabus

UNITS	SYLLABUS	HOURS
Unit I	Introduction to Marketing Management Introduction to market and marketing- The Exchange process-Core concepts of marketing- Functions of Marketing-Importance of Marketing - Changing Concept of marketing and Recent Innovation in Modern Marketing (Digital marketing)	10 hours
Unit II	Product Management Product Concept and Classification-Major Product Decisions-Product Line Strategies- Product Mix Strategies- Packaging and Labeling- Branding- New Product Development-Product Life Cycle.	10 hours

KLE Society's Lingaraj College, Belagavi (Autonomous)



Unit III	Pricing Introduction- Objectives of Pricing-Factors affecting price of a product- Procedure for setting price- Pricing policies and strategies.	8 hours
Unit IV	Distribution Management Introduction-Need for marketing channels-Decisions involved in setting up the channels- Channel Management-Introduction to Logistics Management and to Retailing.	10 hours
Unit V	Service Marketing Concept-Features of service- Classification of services-Marketing of services- Need for marketing services- Service marketing mix and job opportunities in the field of service marketing.	10 hours

TEXT BOOKS:

1. Philip Kotler, Marketing Management, PHI, New Delhi.
2. Rajan Saxena, Marketing Management, TMH, New Delhi.
3. Ramaswamy and Namakumari, Marketing Management, Macmillan, Delhi.

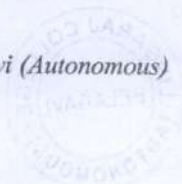
REFERENCE BOOKS:

1. Gandhi, Marketing : A Managerial Introduction, TMH, New Delhi
2. IAN Chasten, New Marketing Strategies, Response, New Delhi
3. J.S. Panwar, Marketing in the New Era, Response Books, Delhi
4. Jha, Service Marketing, Himalaya Publication House, New Delhi
5. M.J.Xavier, Strategic Marketing, Response, New Delhi
6. Stanton, Fundamentals of Marketing, TMH, New Delhi
7. Wilson and Gilligan, Strategic Marketing Management, Viva Books, New Delhi.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



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

(Autonomous)

Master of Commerce: Semester I

Subject Code : MCOM110: HUMAN RESOURCES MANAGEMENT

Revised (18)w,e.f from 2018-19 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 Outcome:

At the end of this 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 (global trend) of Human Resource from a future perspective.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Human Resource Management: Introduction-Concepts-Significance-Functions-Objectives of HRM- Evolution and Development of HRM.	8 hours
Unit II	Evaluation of Performance for development Flexitime and Flexiwork- Training and Development- Nature and Importance-Training Inputs- Training Process-Recent Trends in Training-Training Practices in India - TQM and HRM.	12 hours
Unit III	Compensation Management Wage Concepts-Factors Affecting Compensation Plan-Incentives Schemes-Fringe Benefits and Wage - Salary Policies in India.	10 hours

KLE Society's Lingaraj College, Belagavi (Autonomous)

Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

Unit IV	Emerging issues in HRM Human Resource Records- HR Audit-Nature and Need of HR Evaluation- Evaluation Framework Approaches to Evaluation - New Practices in International HRM.	10 hours
Unit V	Future of HRM Contemporary Global Trend and HRM-Technology and HRM-HR Legislation- Talent Management - Future of HRM.	10 hours

TEXT BOOKS:

1. Human Resource and Personnel Management – Text And Cases – K Ashwatappa – TMH 4/E,
2. Personal And Human Resource Management – P Subba Rao – Himalaya Publication, 2002
3. Human Resource Management – Robbins, D' Cenzo – John Wiley & Co

REFERENCE BOOKS:

1. A Hand Book of Human Resource Management – Michael Armstrong – Kogan Page India Ltd.
2. Human Resource Management – Biswajeet Patnayak – PHI 3/E, 2005
3. Human Resource Management – Cynthia Fisher, Shaw – Wiley Dreamtech / Biztantra, 5/e, 2005
4. Human Resource Management – Gary Desler – Pearson Education 9/E / PHI, 10/e Pearson, 2005
5. Human Resource Management – Ian Beardwell, Len Holden – Mcmillan India Ltd
6. Personal And Human Resource Management – P Subba Rao – Himalaya Publication, 2002

[Signature]
Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



[Signature]
PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

Department of Commerce I Semester (2018-19)

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

(Autonomous)

Master of Commerce: Semester I

Subject Code: MCOM111: BUSINESS ENVIRONMENT

(Revised () w.e.f. 2018-19 onwards)

Teaching hours per week – 4: Maximum Marks : 100 Marks

Teaching Contact Hours - 50 Semester End Examination : 70 Marks

Internal Assessment : 30 Marks

Course Outcome:

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

CO1: Understand the Conceptual Framework of Business Environment.

CO2: Understand the Nature of Business Environment and New Economic Policy.

CO3: Acquire in depth knowledge of Indian Industrial Policies.

CO4: Understand the Different Trends of Fiscal and Monetary Policies and its Impacts

CO5: Understand the Magnitude and Decision of India's Trade Policies.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Introduction Meaning of Business Environment -Economics of Business Environment- Features of Business Environment- Importance of Business Environment- Types of Business Environment.	08 hours
Unit II	Indian Business Environment Characteristics of Indian Economy in the Post Reform Era- A Brief Review of Economic Planning in India-New Economic Policy-NITI Ayog.	08 hours
Unit III	Industrial Policy A Brief Review of Industrial Policies Since Independence-Industrial Policy of 2016-Recent Developments-MUDRA- START-UP- Skill	12 hours

KLE Society's Lingaraj College, Belagavi (Autonomous)



	India-Make in India- Public-Private Partnership.	
Unit IV	Fiscal and Monetary Policies Trends in Public Revenue-Public Expenditure-Public Debt and Deficit Finance-Demonetization, Direct and Indirect Taxes-GST and its Impact-Digital Money-Crypto Money- Analysis of Union and State Budgets.	10 hours
Unit V	India's Trade Policy Magnitude and Direction of India's International Trade-Trends in BOP-EXIM Policy-Bilateral and Multilateral Trade Agreements-India's Relation with WTO-World Bank- IMF and ADB. Economic Integration among Asian Nations-SAARC-ASEAN- Shanghai Convention- G-77 –BRICS-FDI in India.	12 hours
	Activity: Case Study of START-UP, Entrepreneurs	

TEXT BOOKS:

1. Justin Paul: Business Environment. Tata McGrawHill
2. K. Aswathappa: Essentials of Business Environment. Himalaya Publishers

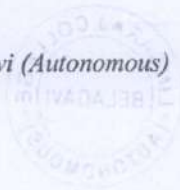
REFERENCE BOOKS:

1. Dhingra: Indian Economy,
2. Dutt and Sundaram: Indian Economy. S Chand & Co, New Delhi
3. Francis Cherunilam: Business Environment: Text and Cases. Himalaya Publishers
4. Misra and Puri: Indian Economy. Himalaya Publishers
5. Recent Economic Survey Reports of GOI


PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI




Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)
Master of Commerce: Semester I

Subject Code: MCOM107 :FINANCIAL MARKETS AND INSTITUTIONS
Revised (19) w.e.f from 2019-20 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 Outcome:

At the end of this 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
Unit I	Financial System Nature and Role of Financial System-Structure of Financial System – Financial Intermediaries – Indian Financial System an Overview.	08 Hours
Unit II	Financial Markets Money Market: Organization-Instruments-Functioning – Regulation. Capital Market: Primary and Secondary Market –Organization-SEBI and its role as a Regulator.	12 Hours
Unit III	Non-Banking Financial Institutions & Mutual Fund Companies NBFC-Concept - Types – Functions. Mutual Fund –Concept- Regulation of Mutual Fund (with special reference to SEBI guidelines) – An Overview of Latest Mutual Fund Schemes in India.	10 Hours
Unit IV	Financial Institutions in Different Sectors Developmental FINANCIAL INSTITUTIONS: IFCI- ICICI- IDBI- SIDBI- IRBI- KSFC. Insurance: LIC- GIC and its Subsidiaries-Private Sector Insurance Companies.	10 Hours
Unit V	Foreign Exchange Market Meaning and Objectives-Features of Foreign Exchange Market- Foreign Exchange Rates, Quotations- Types of Quotations, Dealers in Foreign Exchange Market- Foreign Exchange Transactions and Regulatory Framework.	08 Hours



TEXT BOOKS:

4. Avadhani – Investment and Securities Markets in India- Himalaya Publications, Delhi
5. Khan M.Y.-Indian Financial System- Tata Mcgrow Hill, New Delhi.

REFERENCE BOOKS:

1. Averbach, Robert D – Money, Banking and Financial Markets- Macmillon
2. Giddy I.H. – Global Fianacial Markets – A.I.T.B.S., Delhi
3. Srivastava R.M.- Management of indianFianacialInstituions – Himalaya Publishing House, Mumbai
4. Varshney P.N. – Indian Fiancial System – Sultan Chand & Sons, New Delhi


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)
Master of Commerce: Semester I

Subject Code :MCOM108: STRATEGIC MANAGEMENT
Revised(19) w.e.f from 2019-20 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 Outcome:

At the end of this 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

UNITS	SYLLABUS	HOURS
Unit I	Introduction Concept and Role of Corporate Strategy-Levels of Strategy- Basic Model of Strategic Management- Approaches to Strategic Decision Making- Strategic Implications of Social and Ethical Issues.	10 Hours
Unit II	Environmental Analysis: Environment-Concept –Components-PEST Analysis - Analysis of Michael Porter's Five Forces Model-SWOT Analysis-ETOP Analysis-Value Chain Analysis-Core and Distinctive Competencies-Resources and Capabilities.	10 Hours
Unit III	Strategy Formulation and Choice Modernization- Diversification and Integration Strategies-Mergers-Takeovers-Joint Venture -Strategic Alliance-Growth-Stability Turn Around Liquidation and Reengineering Strategies- Generic Competitive Strategies Process of Strategic Choice- Factors Affecting Strategic Choice.	10 Hours
Unit IV	Strategic Implementation Strategic Implementation Issues- Planning and Allocating Resources- Organization Structure and Design; Functional Strategies- Production- Human Resource- Finance- Marketing - R & D- Managing Strategic Change.	10 Hours
Unit V	Strategic Evaluation and Control: Strategic Evaluation-Overview-Strategic Control- Techniques of Strategic Evaluation and Control- Gap Analysis- Strategic Control	10 Hours



System- ROI-Budgeting-Auditing-Systems Feedback and Information System.	
---	--

TEXT BOOKS

1. Azar Kaxmi, Business Policy, TMH, New Delhi.
2. Johnson and K.Scholes, Exploring Corporate Strategy, Prentice Hall, New York.

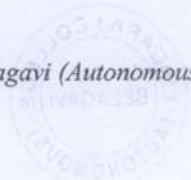
REFERENCE BOOKS:

1. G.Hamel&C.K.Pralhad, Competing for the Future, Free Press, New York.
2. Hill & Jones, Strategic Management– Text & Cases, All India Publishers, Chennai
3. Hill and Jones, Strategic Management, All India, Publishers, Chennai.
4. M.E.Porter, Competitive Advantage, Free Press, New York.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: II Semester

Subject Code : MCOM208:FINANCIAL MANAGEMENT

Revised (18) w.e.f. 2018-19 and onwards

Teaching hours per week – 04 :	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this 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

UNITS	SYLLABUS	HOURS
Unit I	Financial Management Financial Management-An overview; Corporate Financial Management-Nature- Significance –Scope- 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; Time Value of Money: Basic concepts- comparison between Present Value and Future Value.	10 Hours
Unit II	Capital Structure Cost of Capital: Concept- Importance-Types and Measurement; Concept of Financial and Capital Structures: Classification-Theories of Capital Structure: NI- NOI- MM -Traditional Approaches: MM approach -	10 Hours



	Corporate and Personal Income Taxes; Influence of Leverages on Capital Structure.	
Unit III	Capital Budgeting Decision Capital Budgeting Decisions: Concept- Significance- Nature – Classification; Cash Flow Computation: Incremental Approach; Evaluation Criteria: Payback Period- ARR- NPV- IRR -PI methods; Capital Rationing Capital Budgeting Under Risk and Uncertainty.	10 Hours
Unit IV	Dividend Decisions Concepts and-classification- Legal Provisions Relating to Dividend in India; Dividend and Market Valuation: Walter’s Model- Gordon’s Model – MM approach; Factors Affecting Dividend Decision; Dividend Policies in Practice.	10 Hours
Unit V	Working Capital Management Working Capital: Concepts- Importance-Classification -Factors Determining; Computation Through Operating Cycle Approach; Investment and Financing Policies.	10 Hours

TEXT BOOKS:

1. Khan and Jain, Financial Management, TMH, New Delhi
2. I. M. Pandey, Financial Management, Vikas, New Delhi
3. Dr. C. Tulasian, Financial Management.

REFERENCE BOOKS:

1. Babhtosh Banerjee, Financial Policy and Management Accounting, World Press Pvt. Ltd. Calcutta.
2. J.F.Hampton, Financial Decision – Making, Text and Cases, PHI, New Delhi
3. James C.Van Horne, Financial Management and Policy, PHI, New Delhi
4. L.J.Gitman, Principles of Managerial Finance, Harper and Row, New York.
5. O.M.Joy, Introduction to Financial Management, Irwin, Homewood
6. Prasanna Chandra, Financial Management, TMK, New Delhi
7. Rao R.K.S. Financial Management Macmillan, New York

[Signature]
Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



[Signature]
PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

KLE Society's Lingaraj College, Belagavi (Autonomous)

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

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 environment and ethics in global business.	12 Hours



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.

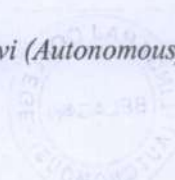
REFERENCE BOOKS :

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


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



KLE Society's
LINGARAJ COLLEGE, BELAGAVI

(Autonomous)

Master of Commerce: Semester II

Subject Code : MCOM209:ORGANIZATIONAL BEHAVIOUR

Revised (18) w.e.f. 2018-19 and onwards

Teaching hours per week – 04 : Maximum Marks : 100 Marks

Teaching Contact Hours - 50 Semester End Examination : 70 Marks

Internal Assessment : 30 Marks

Course Outcome:

At the end of this 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

UNITS	SYLLABUS	HOURS
Unit I	Introduction to Organizational Behavior Organizational Behaviour - Definition - Disciplines Contributing to the Field - Foundations of OB -Challenges and Opportunities- Organization Behavior model.	10 Hours
Unit II	Foundations of Individual Behavior Personality: Shaping of Personality- Determinants of Personality- Perception and Attribution, Attitude- Values- Emotional Intelligence and Learning.	8 Hours
Unit III	Dynamics of Organizational Behavior Nature of Groups- Stages of Group Development- Group Properties: Roles-Norms-Status-Size –Cohesiveness; Groups and OB: Understanding Work Teams: Types- Implementing Teams in	10 Hours



	Organization- Team Issues.	
Unit IV	<p>Leadership, Motivation & Communication in Organization</p> <p>Leadership: Leadership Theories: Trait- Behavioural- Charismatic- Transformational.</p> <p>Motivation: Nature – Importance- Challenges- Theories: Maslow’s Theory- Theory X and Theory Y- Herzberg theory.</p> <p>Communication: Meaning –Definition- Significance- Interpersonal Communication- barriers.</p>	10 Hours
Unit V	<p>Organizational Conflict, Change and Development</p> <p>Conf lict - Nature -Functional and Dysfunctional- Process – Levels- Intra-Individual- Inter-Individual - Intra-Group, - Inter-Group.</p> <p>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.</p> <p>Stress Management: Individual and organizational Factors to Stress- Consequences of Stress on Individual- Management of Stress.</p>	12 Hours

TEXT BOOKS:

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

REFERENCE BOOKS:

1. Behavioural Process in Organization, Uday Pareek, Oxford Higher Education
2. Changing Organizations, Warner G Bennis, TMH, New Delhi
3. Organisational Behaviour – K Aswathappa – 9th Edition, Himalaya Publishing House.
4. Organizational Behavior – Fred Luthans, Fred Luthans, McGraw Hill, 11th Edition
5. Organizational Behavior & Management, Ivancevich, Konopaske & Maheson, 7th edition, Tata McGraw Hill, 2008.

KLE Society's Lingaraj College, Belagavi (Autonomous)

Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

Department of Commerce II Semester (2018-19)

KLE Society's
LINGARAJ COLLEGE, BELAGAVI

(Autonomous)

Master of Commerce: Semester II

Subject Code : MCOM207: BUSINESS RESEARCH METHODS

Revised (18) w.e.f. 2018-19 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 Outcome:

At the end of this 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
Unit I	Introduction Research: Meaning- Definition- Features- Nature –Scope- Types of Research- Research Methodology- Review of Literature: Need- Purpose- Notes Taking.	08 hours
Unit II	Research Design Selection and Formulation of a Research Problem- Formulation of Hypothesis; Sampling: Meaning-Definition- Need and Types of sampling; Research Design: Meaning- Nature- Process of Preparation- Components of Research Design.	12 hours
Unit III	Data Collection and Data Processing	10 hours

KLE Society's Lingaraj College, Belagavi (Autonomous)

PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



Co-ordinator I/OAC
LINGARAJ COLLEGE
BELAGAVI

	Data Collection- Sources of Data: Primary and Secondary data; Procedure for Data Collection, Tools for data collection: Questionnaire- Interview - Schedule. Processing of Data: Editing- Coding- Tabulation- Analysis of Data; Statistical Analysis; Graphic Representation; Interpretation of Results.	
Unit IV	Statistical applications Hypothesis Testing; Power of Test- Large Sample, Test for Proportions: Means and Standard Deviation, Small Sample Test: F-Test- Non-Parametric Test- Chi Square Test.	10 hours
Unit V	Research Report Reports: Meaning -Types- Stages in Preparation of Report- Characteristics of Good Report- Structure and Components- Synoptical Outline of Chapters; Documentation: Footnotes - Bibliography.	10 hours

TEXT BOOKS:

1. C R Kothari, Gaurav Garg, Research Methodology Methods and Techniques, New Age International Publishers
2. Krishnaswamy, Research methodology, Himalaya Publications.
3. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
4. Richard Levis, Statistics for Management, PHI, New Delhi.

REFERENCE BOOKS:

1. Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York.
2. Dr. M. M. Munshi and Dr. Gayathri Reddy, Research methods.
3. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
4. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
5. Krishnaswamy, Research methodology, Himalaya Publications.
6. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
7. Richard Levis, Statistics for Management, PHI, New Delhi.
8. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
9. William G.Zikm Business Research Methods, The Dryden Press, New York.

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

Master of Commerce: Semester II

**Subject Code: 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
Units 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 and public sector enterprises, effects of restructuring	10 Hours
Units 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,	10 Hours

	methods of financing of mergers	
Units 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 performance, legal procedure for mergers in India, merger trends in India	10 Hours
Units 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
Units 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 Gaghan 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

KLE Society's Lingaraj College, Belagavi (Autonomous)

[Signature]
Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



[Signature]
PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

Department of Commerce II Semester (2018-19)

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester II

Subject Code: MCOM2003:PERSONAL FINANCIAL PLANNING

(Offered to other department students)

Revised (18) w.e.f. 2018-19 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 Outcome:

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

CO 1: Understand the different sources of Personal Finance.

CO 2: Understand the concept like Risk analysis management and insurance decision.

CO 3: Analyze the retirement plan and understand various retirement schemes.

CO 4: Know the importance of investment planning and different avenues of investment.

CO 5: Learn about the deduction, income tax returns.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Introduction to Financial Planning Process of Financial Planning; Time Value of Money; Determinants of Savings; Sources of Personal Finance and Cost of Capital; Techniques of Personal Financial Management.	10 hours
Unit II	Risk Analysis and Insurance Planning Risk Management and Insurance Decision in Personal Financial Planning: Life Insurance- Motor Insurance- Medical Insurance- Health Insurance.	10 hours
Unit III	Retirement Planning and Employees Benefits Retirement Need Analysis- Development of Retirement Plan; Various Retirement Schemes: Employees Provident Fund (EPF) -	10 hours

KLE Society's Lingaraj College, Belagavi (Autonomous)



5. Khan and Jain Financial Management TMH, New Delhi, 2006
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


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

	Public Provident Fund (PPF) - Superannuation Fund, Gratuity- New Pension Scheme.	
Unit IV	Investment Planning Meaning and definition- Need and Importance of Investment, Investment Avenues – Bank Deposits, Life Insurance- Government Bonds- Real estate- Gold and Silver- Equity Shares and Mutual Funds; Factors Affecting Selection of Investment Avenue; Risk and Return Tradeoff; Portfolio Construction and Management.	10 hours
Unit V	Tax Planning Income, Agricultural Income; Heads of Income; Deduction u/s 80C, Gross Total Income and Tax liability; Tax Deducted at Source; Income Tax Returns; Filing Online Returns.	10 hours

TEXT BOOKS:

1. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi.
2. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.

REFERENCE BOOKS:

1. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
2. Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi.
3. Singhanian V.K: Students' Guide to Income Tax; Taxmann, Delhi.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



PRINCIPAL
LIBERAL COLLEGE
BEJAYA

Co-ordinator I/OAC
LIBERAL COLLEGE
BEJAYA

KLE Society's
Lingaraj College, Belagavi
(Autonomous)

M.com : III Semester

Subject Code : MCOM301: INTERNATIONAL FINANCIAL MANAGEMENT
Revised (18)w,e.f from 2018-19 and onwards

Teaching hours per week – 04 : Maximum Marks : 100 Marks
Teaching Contact Hours - 50 Semester End Examination : 70 Marks
Internal Assessment : 30 Marks

Course Outcome:

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

CO 1: Understand the Global Financial Management and its relationship with Domestic Financial Management.

CO 2: Learn about the Role and functions of Multinational Corporations.

CO 3: Get the knowledge of different Corporate Sources and its uses.

CO 4: Understand the concept of Capital Budget and Working Capital Management.

CO 5: Evaluate the risks and returns in the content of foreign direct investments.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Multinational Financial Management: Meaning and objectives, Global financial manager: functions, Global financial management – scope and relationship with domestic financial management-International Financial Flows-Risks and Rewards in IFM- BOP (Theory only)	08 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.	10 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 External Techniques of Foreign Exchange Risk Management	10 Hours

TEXT BOOKS:

1. Buckley Adrian, Multinational Finance, PHI, New Delhi.
2. Apte P.G., International Financial Management, TMH, New Delhi.

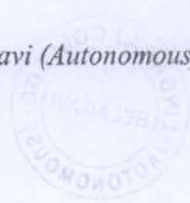
REFERENCE BOOKS:

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.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



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

(Autonomous)

Master of Commerce: Semester III

Subject Code : MCOM306: RESEARCH METHODS AND STATISTICS

Revised (18) w.e.f from 2018-19 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 Outcome:

At the end of this 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

UNITS	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.	08 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.	08 Hours
Unit III	Non-Parametric Tests Chi-square Tests; Sign tests; Wilcoxon Signed – Rank tests; Wald – Wolfowitz tests; Kruskal –Wallis test	08 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	16 Hours

KLE Society's Lingaraj College, Belagavi (Autonomous)

Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

	Practical : Usage of Excel and SPSS for Research	
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.	10 hours

Text Books:

1. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
2. Richard Levis, Statistics for Management, PHI, New Delhi.
3. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
4. Robert Ferber, Handbook of Marketing Research, McGraw Hill, New York.

Reference Books:

5. Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic. Random House, New York.
6. Clover Vernon T. and Howard Basley, Business Research Methods, Ohio Grid Publishing, Columbus.
7. Edward F. Reading in Market Research, The British Market Research Bureau, London.
8. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
9. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
10. Heinz, Kohler: Statistics for Business and Economics, Harper Collins, New York
11. Hooda R.P., Statistics for Business and Economics, Mc Millan, New Delhi
12. William G. Zikm Business Research Methods, The Dryden Press, New York.

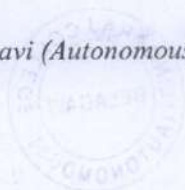
[Signature]
Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI



[Signature]
PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

KLE Society's Lingaraj College, Belagavi (Autonomous)

LINGARAJ COLLEGE
BELAGAVI



Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester III

Subject Code : MCOM303:SECURITY ANALYSIS

Revised (18) w.e.f from 2018-19 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 Outcome:

At the end of this 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

UNITS	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 Investors.	08 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	14 Hours



	Approach; Fundamental Analysis: Meaning -Types; Economic Analysis- Meaning - 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.	
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.	08 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. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, Delhi.
3. Bhalla, V.K. and S. K. Tuteja, Investment Management, S. Chand and Co., New Delhi.

REFERENCE BOOKS:

1. Bodie, Kane, Marcus and Mohanty, Investments, TMH, New Delhi.
2. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan, New Delhi.
3. Fisher Donald and Ronald Jordon, Security Analysis and Portfolio Management, PHL, New Delhi.
4. James, L. Farrell, Portfolio Management, TMH, New Delhi.
5. Jones, Investments, John Wiley, New Delhi.
6. Preeti Singh, Investment Management, HPH, New Delhi.
7. Sharpe, Alexander and Bailey, Investments, PHI, New Delhi


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

Department of Commerce III Semester (2018-19)

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester III

Subject Code: MCOM304:CORPORATE ACCOUNTING

Revised (18) w.e.f from 2018-19 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 Outcome:

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

- CO1: Analyse the Companies Final Accounts.
- CO2: 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	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.	16Hours
Unit II	Valuation of Goodwill and Shares Valuation of Goodwill: Concept – Need- Methods of Valuation; Share Valuation: Need - Methods of Valuation.	08 Hours
Unit III	Accounting for amalgamation Amalgamation: Introduction – Meaning - 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-	08 Hours

KLE Society's Lingaraj College, Belagavi (Autonomous)



	Chain Holdings and Cross Holdings.	
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.	8 Hours

TEXT BOOKS:

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

REFERENCE BOOKS :

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


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester III

Subject Code : MCOM305:CORPORATE TAX PLANNING-I

Revised (18) w.e.f from 2018-19 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 Outcome:

At the end of this 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

UNITS	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.	08 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.	08 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 Hours



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	Tax planning and corporate financial decisions: 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

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.

REFERNCE BOOKS:

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


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

Department of Commerce III Semester (2018-19)

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester III

Subject Code: MCOM309: COST MANAGEMENT

Revised (18) w.e.f from 2018-19 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 Outcome:

At the end of this 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

UNITS	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.	06 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,	12 Hours

KLE Society's Lingaraj College, Belagavi (Autonomous)



	Flexible Budget, Performance Budgeting and Zero-Base Budgeting.	
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 Re-Engineering MRP.	08 Hours

TEXT BOOKS:


1. Jain and Narang, Advanced Cost Accounting, Kalyani, New Delhi.
2. Jawahar Lal, Cost Accounting, TMH, New Delhi.
3. N.K.Prasad, Advanced Accounting, Book Syndicate, Calcutta.

REFERENCE BOOKS :

4. Babhatosh Banerjee, Cost Accounting, World Press Pvt. Ltd., Calcutta.
5. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi.
6. Govindaraju, et al., Strategic Cost Management, Free Press, Calcutta.
7. Hilton, Cost Management, TMH, New Delhi.
8. Horngren, et al., Cost Accounting: A Managerial Emphasis, PHI, New Delhi.
9. Ravi M. Kishore, Advanced Cost Accounting and Cost Systems, Taxman Publications, New Delhi.
10. Robert Kaplan and Atkinson, Advanced Management Accounting, PHI, New Delhi.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)
Master of Commerce: Semester III

MCOM310 : PRODUCTION AND OPERATIONS MANAGEMENT

Revised (18) w.e.f from 2018-19 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 Outcome:

At the end of this 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	Production/Operations Management: Introduction- Meaning –Definition- Objectives- Nature -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 -Process Selection for Manufacturing Operations - Service Operations, Waiting Line Management- Quality	10 Hour



	Management- Statistical Quality Control Methods.	
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

TEXT BOOKS:

1. Adam and others, Production and Operations Management, PHI, New Delhi.
2. Ashwathappa and S.Bhatt, Production and Operations Management, Himalaya Bombay.
3. Prasanna Chandra, Project Analysis, Planning and Control, TMH, New Delhi.

REFERENCE BOOKS :

1. Chary, Production and Operations Management, TMH, New Delhi.
2. Chunawalla and Patel, Production and Operations Management, Himalaya, Bombay.
3. Dalela and Mansoor Ali, Industrial Engineering Management Systems, Standard Publishers, Distributors, Delhi.
4. Kanji and Mike, 100 Methods for Total Quality Management, Response Books, New Delhi.
5. Mahadevan, The New Manufacturing Architecture, TMH, New Delhi.
6. Nair, Production and Operations Management, TMH, New Delhi.
7. Richard B.Chase, Production and Operations Management, TMH, New Delhi.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

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

(Autonomous)

Master of Commerce: Semester IV

Subject Code: MCOM411: E- COMMERCE

Revised (18)w,e,f from 2018-19 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 Outcome:

At the end of this 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

UNITS	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 - 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 E payment systems; E cash and Currency servers, e 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	10 Hours

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


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



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

(Autonomous)

Master of Commerce: Semester IV

Subject Code: MCOM403: PORTFOLIO MANAGEMENT

Revised (18)w,e.f from 2018-19 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 Outcome:

At the end of this 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	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.	08 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	14 Hours



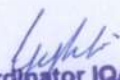
	Pricing Theory – concept and assumptions; returns and risks under APT; arbitrage process.	
Unit V	Portfolio Evaluation Meaning and necessity; performance of managed portfolios – indicators and methods – Sharpe's, Treynor's and Jensen's Performance Indices; M^2 measure, Fama's Measure; portfolio revision - formula plans.	06 Hours

TEXT BOOKS:


1. Bhalla, V.K. and S.K.Tuteja, Investment Management, S. Chand and Co., New Delhi.
2. Bodie, Kane, Marcus and Mohanty, 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. Fisher Donald and Ronald Jordon, Security Analysis and Portfolio Management, PHL, New Delhi.
3. James, L. Farrell, Portfolio Management, TMH, New Delhi.
4. Jones, Investments, John Wiley, New Delhi.
5. Prasanna Chandra, Investments, TMH, New Delhi.
6. Preeti Singh, Investment Management, HPH, New Delhi.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester IV

Specialization Group: Accounting and Taxation

Subject Code: MCOM404:ACCOUNTING FOR SPECIALIZED INSTITUTIONS

Revised (18)w,e.f from 2018-19 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 Outcome:

At the end of this 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	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	10 Hours
Unit IV	Double Account System Meaning of double account system, differences between single and double account system, advantages and disadvantages of double	10 Hours



	account system, account of electricity companies.	
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

TEXT BOOKS:


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

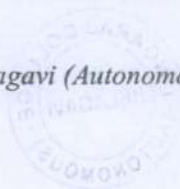
REFERENCE BOOKS :

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


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



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

(Autonomous)

Master of Commerce: Semester IV

Subject Code : MCOM405:GST AND CUSTOMS
Revised (18)w,e,f from 2018-19 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 Outcome:

At the end of this 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

UNITS	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	08 Hours
Unit II	Levy of an 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.	08 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.	08 Hours
Unit IV	Input Tax Credit, Registration, Tax Invoice and Tax Returns ❖ Input Tax Credit <ul style="list-style-type: none">• Manner of taking input tax credit• Taking input tax credit in respect of inputs sent for	16 Hours

KLE Society's Lingaraj College, Belagavi (Autonomous)

Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

	<p>Job work</p> <ul style="list-style-type: none">• Manner of Distribution of credit by input service distributor• Manner of recovery of Credit distributed in Excess <p>❖ Registration, Tax Invoice and Returns</p> <ul style="list-style-type: none">• 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 Return, Claim of input tax credit and provisional acceptance	
Unit V	<p>Customs Law</p> <p>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.</p>	10 Hours


Text Books :

REFERENCE BOOKS :

1. GST Law (GST Bear Act)
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.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

Department of Commerce IV Semester (2018-19)

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

(Autonomous)

Master of Commerce: Semester IV

Specialization Group II (Cost and Management Accounting)

MCOM415:STRATEGIC COST MANAGEMENT

Revised (18)w,e.f from 2018-19 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 Outcome:

At the end of this 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

UNITS	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.	08 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

KLE Society's Lingaraj College, Belagavi (Autonomous)



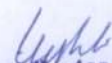
Unit IV	Just in time approach: Concept, Philosophy of JIT, Sources of Waste, Aims and Objectives of JIT, Features and Methodology in Implementation of JIT, Planning for Adoption and Limitations of JIT Costing.	10 Hours
Unit V	Miscellaneous topics in cost management: Target Costing, Throughout Accounting, Definition and Basic Concepts, Cost Audit: Meaning, Importance and Provisions of Companies' Act relating to Cost Audit.	08 Hours

TEXT BOOKS:

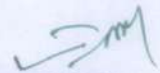
1. Kaplan and Aatkinson, Advanced Management Accounting, PHI, New Delhi.
2. N.K.Prasad, Cost Accounting, Book Syndicate, Calcutta.
3. Ravi M.Kishore, Advanced Management Accounting, Taxman Publications, New Delhi.

REFERENCE BOOKS :

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


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester IV
MCOM416:QUANTITATIVE METHODS FOR COST ACCOUNTANTS

Revised (18)w,e,f from 2018-19 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 Outcome:

At the end of this 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	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.	08 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 Hungariam 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

TEXT BOOKS:


1. Levin and KarkPatrika, Quantitative Approaches to Management, TMH, International edition, Singapore.
2. G.V.Shenoy, U.K.Srivastav and S.C.Sharma, Operations Research for Management, Wiley Eastern Ltd., New Delhi.
3. Leonard W.Hein, The Quantitative Approaches to Management Decisions, PHI, New Delhi.

REFERENCE BOOKS :

4. Vohra, Quantitative Techniques for Management, TMH, New Delhi.
5. R.W. Miller Schedule, Cost and Profit with PERT, McGraw Hill Books Co., New York.
6. Maurice Ssieni, Arthur Yespan and L.Friedman, Operations Research : Methods and Problems, John Wiley and Sons, London.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI



KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

Master of Commerce: Semester IV

Subject Code : MCOM402 : CORPORATE GOVERNANCE
Revised (18)w,e.f from 2018-19 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 Outcome:

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

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

SYLLABUS

UNITS	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,	10 Hours



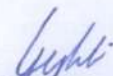
	information, compensation, meetings and evaluation of board performance; role and functions of board chairman; duties and responsibilities of directors; board dynamics; succession planning; role and responsibilities of CEOs vis-à-vis governance.	
Unit IV	Board Committees Need, objectives, types, number and functions of board committees- audit, compensation, nomination, environment, risk, strategic committees, etc; requirements for effective board committees; linkage between board committees and governance standards.	10 Hours
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. A.C.Fernando: Corporate-Governance, Principles, Policies and Practices, Pearson Education, New Delhi, 2006
2. Vasudha Joshi : Corporate Governance – The Indian Scenario Foundations Books, New Delhi, 2004

REFERENCE 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.
4. Darry Reed & Sanjoy : Corporate Governance, Economic Reforms and Development – The Indian Experience, Oxford University Press, New Delhi, 2004.


Co-ordinator IQAC
LINGARAJ COLLEGE
BELAGAVI




PRINCIPAL
LINGARAJ COLLEGE
BELAGAVI