

M.Com Syllabus
First Semester
1.3: Marketing Management

- CSO1: To know the modern marketing concepts and evaluation.
- CSO2: To study the consumer behavior.

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

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

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

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

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

Reference Books:

1. Philip Kotler: Principles of Marketing, Prentice Hall of India.
2. William J. Stanton, et. al: Fundamentals of Marketing, McGraw Hill International Ed.
3. Geoff Lancaster: Essentials of Marketing, McGraw Hill, International.
4. Subhash Mehta and Keshav Prasad: Marketing: Environment, concepts and cases, Tata McGraw Hill, Pub Company Ltd.

M.Com Syllabus
First Semester
1.4: International Business

- CSO1: To analyze the economic and technological environment.
- CSO2: To identify legal and ecological factors affecting international business.

UNIT 1: Introduction- conceptual framework, factors influencing on international business. Reasons for the growth of International Business. Regulations of International business.

UNIT 2: International Business Environment- Economic Environment, Legal and political environment, social and cultural environment, technological environment. Institutional framework of international business.

UNIT 3: Multinational Corporations- concepts, importance and dominance of MNCs, MNCs in India. UN Code of Conduct of MNCs. Strategies for International Business – Entry strategies, Marketing strategies, HRM Strategies, Financial strategies, technological strategies: Sources of Technology, technology transfer, UN Code of conduct of Technology transfer.

UNIT 4: Foreign collaborations and Joint ventures – Nature and scope of Strategic Alliances, benefits and pitfalls of strategic alliances, Foreign Direct Investment.

UNIT 5: Environmental aspects of International Business, TRIPS, TRIMS, GATS, Settlement of International Commercial disputes, Ethical issues in International business.

Reference Books:

1. Rugman and Hodhettts; International business, Pearson Education.
2. Deresky; International Management; Prentice Hall of India.
3. Daniels, Rudebaugh and Sullivan; International Business; Pearson Education.
4. K. Ashwathappa; International Business; Tata Mc Graw Hill, New Delhi.
5. Margaret Woods; International Business; Chapman and Hall
6. Francis Cherunelam; International Business Environment; HPH
7. R.M.Srivatsava; International Strategic Management; HPH.

M.Com Syllabus

First Semester

1.5 Financial Reporting and Analysis

- CSO1: To understand the business strategy and its financial implications.
- CSO2: To evaluate different types of performance measurement systems in accounting and commonly used financial control systems.

UNIT 1: Conceptual and regulatory framework for Financial Reporting

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

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

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

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

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

UNIT 4: Analysis and Interpretation of Financial Statements

Analysis and interpretation of accounts
Trend or horizontal analysis
Common size statements
Accounting ratios and ratio analysis
Primary investment, operative and liquidity level ratios
Subsidiary ratios including investment performance indicators such as price/earnings ratio
Pyramid of ratios
Segmental analysis
Inter-firm comparisons and industrial averages
Analyzing a cash flow statement

Earnings per share

Limitations of analytical and interpretative techniques

UNIT 5: Limitations of and Current Issues in Financial Reporting

A-Limitations of published accounts

Creative accounting including the treatment of inventories

Off-balance sheet finance and leasing

Reporting the substance of transactions

Corporate governance and the external audit process

B-Current issues

Financial reporting on the internet

Environmental and social reporting

Ethics for accountants

Reference Books:

1. Alexander and others: Global Financial Reporting and Analysis, Cengage Publishers, New Delhi.
2. Narayanswamy: Financial Accounting for Managers,, PHI, New Delhi.
3. Jain and Narang:Advanced Accounting Kalyani Publishers, New Delhi.
4. R.L. Gupta and Radhaswamy:Advanced Accounting Sultan Chand and Sons, New Delhi.
5. Shukla and Grewal: Advanced Accounting, S Chand and Co. New Delhi.
6. J.J Wild and others:Financial Statements Analysis,, TMH, New Delhi.

M.Com Syllabus
Second Semester
2.2 Business Research Methods

- CSO1: To fulfill the bank requirement of business research.
- CSO2: To know the methods of data collection.
- CSO3: To familiarize with report writing.

UNIT 1: Business Research: A theoretical framework – concept of business research—importance of business research in business decisions—types of research.

UNIT 2: Research design: Defining research problems and formulation of hypothesis—experimental and quasi - experimental designs.

UNIT 3: Research Process: steps in the process of research --- data collection --- sources of data--- methods of primary data collection --- questionnaire construction --- attitude measurement and scales --- sampling and sampling designs.

UNIT 4: Data presentation and analysis: data processing statistical analysis and interpretation of the data-testing of hypothesis and theory of inference, concept of sampling --- sampling methods --- test of significance for means, proportions --- SD's (Large samples) --- test of significance for means, variance, for small samples (t,f distribution) --- analysis of variance—non-programmatic test.

UNIT 5: Report writing and presentation: steps in report writing--- substance of reports, formats of reports—presentation of reports.

Reference Books:

1. Business Research Methods: Emory and Cooper
2. Business Research Methods : William.C.Z
3. Research Methods in Management : V.P.Michael
4. Conceptual foundation of business research : Rigboy Paul H
5. Statistics for Management : Richard Levin.

M.Com Syllabus

Second Semester

2.4 Entrepreneurship Development

- CSO1: To understand the institutional support to entrepreneurs.
- CSO2: To categorize the challenges of women entrepreneur.

UNIT 1: Introduction to Entrepreneurship: Definition - Concept - Theories of entrepreneurship - Classification and types of entrepreneurs -Entrepreneurial traits Entrepreneurial Motivation.

UNIT 2: Entrepreneurship Environment: Social - Cultural - Political - Natural Geographic - Technological -Economic - Environment and its impact on Entrepreneurship.

UNIT 3: Entrepreneurial Development: Role of EDP in promoting entrepreneurship in India - Objectives of the programme - Contents of entrepreneurship development programmes, Methods of training, Evaluation of Training.

UNIT 4: Institutions in aid of Entrepreneurs: Entrepreneurship Training Institutions. Management Development Institutes - National Institute of Entrepreneurship and Small Business Development, Entrepreneurship Development Institute of India. Institutes of Entrepreneurship Development.

UNIT 5: Problems of Entrepreneurship: Problems of Entrepreneurship, Globalisation and challenges before the Indian Entrepreneurs, Steps to face global challenges. Environment and Responsibility of Entrepreneurs.

Reference Books:

1. Dynamics of Entrepreneurial Development and Managemnt - Vasant Desai
2. Project Management and Entrepreneurship - Vasant Desai
3. Entrepreneurial Development in India - Dr. C.B. Gupta & Dr. N.P. Srinivasan
4. Entrepreneurship and Small Business Management - Dr. C.B.Gupta & Dr. Khanna
5. Developing Entrepreneurship - Udai Pareek and T.V. Rao
6. Entrepreneurship Development - Bhanushali

M.Com Syllabus

Second Semester

2.5 Investment Management (SAPM)

- CSO1: To study investment concept, types feature and function.
- CSO2: To familiarize with investment portfolio, mutual funds and efficient market hypothesis.
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UNIT 1: Investment- objectives, nature, channels of investment- investment and speculation process of investment.

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

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

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

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

Reference Books:

1. Fundamentals of Financial Management. Van Horne.
2. Basic financial management. A. J. Keovan and others.
3. Principles of Corporate Finance- Brealy and Myers.
4. Financial Management- Prasanna Chandra.
5. Financial Management – I. M. Pandey
6. Investments by William Sharpe
7. Managerial Finance- F. J. Weston and Copeland

M.COM 3rd SEMESTER
3.2 E-Commerce

- CSO1: To know the E- commerce frame work.
- CSO2: To familiarize with E- payment system.

Unit – I:

Introduction to E-Commerce, Benefits, Impact of E-Commerce, Classification of E-Commerce, Application of E-Commerce Technology, Business Models, Framework of E-Commerce., Business to Business, Business to Customer, Customer to Customer.

Unit - II:

Network Infrastructure – LAN, Ethernet (IEEE 802.3), WAN, Internet, TCP/IP reference model, Domain names, Internet Industry Structure, FTP applications, Electronic Mail, WWW. HTTP, Web Browsers, HTML, Simple exercises in HTML, Common Gateway Interface, Multimedia objects.

Unit – III:

Securing Business on Network: Security Policy, Procedures and Practices, Site Security, Firewalls, Securing Web Service, Transaction Security, Cryptology, Cryptological Algorithms, Public Key algorithms, Authentication Protocols, Digital Signatures, Security protocols for Web Commerce.

Unit – IV:

Electronic Payment Systems: Online Electronic Payment Systems, Prepaid and Post Paid Electronic Payment Systems, Information Directories and Search Engines.

Unit – V:

Building a Corporate Website: Practical issues on servers and Application Software. Management issues related to Web Server Setup. Case Study discussion on a Corporate Web Site. E-Commerce legal issues and Cyber laws.

Laboratory sessions in E-Commerce:

1. Simple exercises using HTML
2. Create a Web Site with minimum Details
3. List out the Web sites dealing with E-Commerce
4. Log on to Web Sites dealing with E- Commerce and list out the facilities available.
5. Log on to a trade web site and make a trial order for purchase of an item.

Reference Books:

1. E-Commerce – Cutting Edge of Business- Kamlesh K Bajaj, Debjani Nag – Tata McGraw Hill, 1/e, 2003
2. Global Electronic Commerce- Theory and Case Studies J Christopher Westland, Theodore H K Clark- University Press
3. E-Commerce – an Indian perspective – P T Joseph – Prentice Hall, 2/e, 2005
4. E-Commerce concepts, Models, Strategies – C S V Moorthy – Himalaya Publications
5. Electronic Commerce – Gari P Schneider – Thomson Course Technology, 4/e, 2004
6. Strategic Management of e-Business Stephen Chen John Wiley & Co.

M.COM 3rd SEMESTER

Group 'A': Accounting and Taxation: 3.5: Corporate Tax Planning – I

- CSO1: To the Computation of Total Income with all heads of Income & Tax liability.
- CSO2: To understand the Assessment Procedure, Income tax returns, Filling of e-return.

Unit I: Broad Scenario of Indian Taxation System – Constitutional power of states and Central Government on Taxation – Recent Trends in Corporate Taxation and Revenue Trends.

Unit II: Corporate Income Taxation – Basic concepts and terms- Residential status – gross total income- Taxable Income- Incidence of income.

Unit III: Computation of Corporate Income and Tax – Head wise Computation of Income – Rate of tax - Deductions. Set off and Carry forward of losses – Computation of Taxable Income and Tax – Computation of Book profits and MAT – Tax on distributed profits – Return of income and assessment – Advance payment of tax and TDS.

Unit IV: Tax Planning- Tax Avoidance- Tax Evasion and Tax Management vis-à-vis- Corporate Income Taxation.

Unit V: Wealth Tax on Companies – Assets – Deemed assets – Exempted assets – Gross wealth – Net wealth – Valuation of assets – Computation of Wealth Tax.

Reference:

1. Direct Taxes Law and Practice – V.K.Singhania and K Singhania.
2. Income Law and Practice - H.C.Mehrotra. and S.P.Goyal.
3. Law and Practice of Income Tax – Dinkar Pagare
4. Law and Practice of Income Tax in India --- Kang and Polkhiwala
5. Law and Practice of Income Tax --- Bhagvathi Prasad

MCOM 4th SEMESTER
4.2 Accounting Software Services

- CSO1: To understand the accounting software packages.
- CSO2: To evaluate the security issues with accounting software packages.

Unit I: Introduction to Accounting Package – MS-Excel as Accounting tool – Features of MS Excel – Function Wizard – Different Categories of Function – Date – Numeric String – Accounting and Misc. – Function – An Overview of Accounting Functions, Auditing Tool in MS-Excel.

Unit II: Annual Budgeting Applications of Spreadsheet – Preparation of Cash Budget Preparation of Production Budget – Preparation of Flexible Budget – Preparation of Projected Profit and Loss Statement and Pro-forma Balance Sheet.

Unit III: Cost Volume Profit Application of Computer Spreadsheet – Pricing and Product Decision including Special Order Pricing. Product Addition and Deletion and Make or Buy Decisions.

Unit IV: Financial Accounting Software Package – Features of an Accounting Package – Voucher Entry – Ledger Preparation of Trail Balance – Profit and Loss Account and Balance Sheet under Specific Package Environment. Inventory Accounting Software Package – Basic Features – Economic Order Quantity – Maintenance of Stock Levels – Stock Valuation and Reporting.

Unit V: Problems of Accounting Software Packages – Security Problems – Power Problems – Data Integrity – Problems – Computer Virus Problems of System Adoptions.

Lab:

1. Running financial accounting package.
2. Running inventory package.

References:

1. Horngreen, Introduction to Management Accounting, Prentice Hall.
2. Smita J. L Keith, R. M. and Stemphens, W. L. Managerial Accounting, McGraw Hill.
3. Guy Hart Davis, The ABCs of Microsoft Office, BPB Publications.

M.COM 4th SEMESTER

Group 'A': Accounting and Taxation: 4.4: Corporate Tax Planning – II

- CSO1: To equip students with indirect taxes.
- CSO2: To analyze the various indirect taxes.

Unit 1: Indirect Tax- Meaning – Relevance - Constitutional provisions, Major Indirect Taxes- Recent Revenues and Non- Revenue Trends in Indirect Taxes.

Unit 2: Central Excise Duty- Levy- Basis of Duty- Kinds of Excise Duty- Cenvat credit and issues pertaining to Cenvat credit, SSIs and Excise Duty – Procedures under Central Excise - Computation of Duty- Central Excise Tariff Act- Administrative Setup of Excise Dept.

Unit 3: Customs Duties- Levy- Basis of Duty- Valuation of goods- Kinds of Customs Duty- Computation of customs Duty, Import and Export procedure- Administrative Setup of Customs Dept.

Unit 4: Central Sales Tax and Value Added Tax in Karnataka – Goods charged to tax- assessee- Rates of tax- Registration of dealer's procedures – computation of tax.

Unit 5: Services tax – Selective approach – Comprehensive approach- Negative list of Services – Declared Services – Exemption, Abatement and Composition – Taxable value of service, Computation of Service Tax – Centvat Credit.

Reference:

1. V. S. Datey – Indirect Taxes Law and Practices.
2. Central Excise and Customs Act
3. Service Tax Laws.
4. KVAT- Act
5. CST-Act.

MCOM 4th SEMESTER

Elective Group 'B': Accounting and Finance: 4.4 Financial Derivatives and Risk Management

- CSO1: To provide an in-depth understanding of financial derivatives in terms of concepts, structure, instruments and trading strategies for profit and risk management.

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

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

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

Unit IV: Risk Management using Swaps: Mechanics of interest rate swaps – Volatility of interest rate swaps –Currency swaps –Valuation of currency swaps.

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

References:

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

MCOM 4th SEMESTER

Elective Group 'C': Banking and Insurance: 4.4 Insurance and Risk Management

- CSO1: To introduce the concept of risk and techniques of identifying, measuring and managing it.
- CSO2: To provide the students with a broad understanding of risk and insurance as a means to manage it.

Unit I Introduction to Insurance – Origin, History, Nature of Insurance, Insurance in India, Market potential –Emerging Scenario. Principles of Insurance, Utmost good faith, Insurable interest, Material faith, Indemnity, proximate cost.

Unit II: Insurance Laws and Regulations. Contract Act, Insurance Act, LIC Act, GIC Act, IRDA Act, Consumer protection Act. Ombudsman. Life Insurance – selection of Risk and Policy conditions. Risk Management and Reinsurance. Selection of Risks – Computation of Premium.

Unit III: Life Insurance Products – Term Insurance, Whole Life, Endowment Annuities. Insurance Documents –Proposal Forms, Agents Confidential Report, Declaration of good health, Medical Report, Policy Form etc., Policy conditions and privileges – Age Admission, Revival, Loans, Claims etc.

Unit IV: Introduction to general Insurance. Fire, Motor, Marine, Health, Miscellaneous. Group Insurance Schemes – Group Insurance, Group Gratuity, Superannuation and Pension Plan. Rural Insurance and Insurance for weaker sections of society. Marketing of Insurance Products – Selling Processes

Unit V: Risk Management – meaning of risk – types of risk – static and dynamic, financial and non-financial, pure and speculative, business and personal risk – cost of risk – characteristics of risk management –significance and objectives of risk management – principles of risk management – risk management information system – organization of risk management in business- methods and process of risk management.

References:

1. Sharma R.S. – Insurance : Principles and Practice, 1960 Vora Bombay
2. Arifkhan M. – Theory and Practice of Insurance (1976) Educational Book House, Aligarh
3. Srinivasan – Principles of Insurance Law (1977) Ramanuja Publisher, Bangalore.
4. Dr. B. Varadharajan – Insurance : Volume 1 and 2 (1979) Tamil Nadu Text Book Society.

M.Com Syllabus

First Semester

H1.4 HUMAN RESOURCE MANAGEMENT (4 CREDITS)

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

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

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

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

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

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

Reference:

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

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

M.Com Syllabus

First Semester

Group 'A' FINANCE

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

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

UNIT 1: Conceptual and regulatory framework for Financial Reporting

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

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

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

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

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

UNIT 4: Analysis and Interpretation of Financial Statements

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

Segmental analysis
Inter-firm comparisons and industrial averages
Analyzing a cash flow statement
Earnings per share
Limitations of analytical and interpretative techniques

UNIT 5: Limitations of and Current Issues in Financial Reporting

A-Limitations of published accounts
Creative accounting including the treatment of inventories
Off-balance sheet finance and leasing
Reporting the substance of transactions
Corporate governance and the external audit process
B-Current issues
Financial reporting on the internet
Environmental and social reporting
Ethics for accountants

Reference Books:

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

M.Com Syllabus
First Semester
Group 'C' MARKETING
S1.5: CONSUMER BEHAVIOUR (4 CREDITS)

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

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

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

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

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

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

References:

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

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

M.Com Syllabus
Second Semester
H2.1: ORGANIZATIONAL BEHAVIOUR (4 CREDITS)

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

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

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

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

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

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

References:

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

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

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

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

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

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

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

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

Reference:

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

M.Com Syllabus
Second Semester
H2.4: MANAGERIAL ECONOMICS (4 CREDITS)

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

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

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

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

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

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

Reference:

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

**M.Com Syllabus
Second Semester
Group 'A' FINANCE
S2.5 INVESTMENT MANAGEMENT (SAPM) (4 CREDITS)**

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

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

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

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

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

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

Reference Books:

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

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

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

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

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

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

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

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

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

References:

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

**M.Com Syllabus
Third Semester
H3.2 E-Commerce**

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Unit I

Introduction to E-Commerce: The revolution is just beginning, E-commerce: A Brief History, Understanding E-commerce: organizing Themes

Unit II

E-commerce business models and concepts, the internet and World Wide Web: Ecommerce infrastructure

E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web: Features

Unit III

Building an ecommerce web site, Security and payment

Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment

Unit IV

E-commerce marketing concepts, Online retailing and services

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

Unit V

Social networks, auctions, and portals

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

Books Recommended:

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI
3. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
4. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

5. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
6. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
7. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
8. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
9. Sushila Madan, E-Commerce, Taxmann
10. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

M.Com Syllabus
Third Semester
H3.3 Women Entrepreneurship Development

Objective: To acquaint students to understand the basic concepts of Women Entrepreneurship.. It also attempts to provide exposure of the Micro Finance, SHGs and Governmental support to Women Entrepreneurs.

Unit I: Entrepreneurship – Concept of Entrepreneurship - Nature and Development of Entrepreneurship - Entrepreneurial decision process - Entrepreneurial traits – types - Culture and structure - competing theories of Entrepreneurship - Entrepreneurial motivation - Establishing Entrepreneurial Systems.

Unit II: Entrepreneurial Process - Identifying and evaluation the opportunity - developing a business plan – resources required and the managing the enterprise. Strategic orientation - commitment to opportunity – resources - control of resource and management structure. Entrepreneurial Careers – education – training - Entrepreneurial Ethics.

Unit III: Women entrepreneurship – Concept Of Women Entrepreneurs, Importance of Women Entrepreneurship, Functions of Women Entrepreneurs, Typologies Of Women Entrepreneurs, factors contributing to women entrepreneurship progress, Entrepreneurial skills and competency requirements for women entrepreneur, Problems of Women Entrepreneurs, Role Models of Woman Entrepreneurs, Women Entrepreneurship In Karnataka, Role Of Women Entrepreneurs In India.

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

Unit V: Self Help Group and Micro Finance:

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

SUGGESTED READINGS:

1. Anil Kumar; Women Entrepreneurship in India, Regal Publications, New Delhi
2. Deepak M. Walolar: Women Entrepreneurs, Himalaya Publishing House, New Delhi.
3. Mridula Velagapudi, Women Entrepreneurship.
4. C. B. Gupta and S. S. Khanka; Entrepreneurship and Small Business Management; Sultan Chand & Sons, New Delhi.
5. C. B. Gupta and N. P. Srinivasan; Entrepreneurial Development in India; Sultan Chand & Sons, New Delhi.
6. Shankaraiah; Entrepreneurship Development; Kalyani Publishers, New Delhi.
7. G. K. Warshney; Fundamentals of Entrepreneurship; Sahitya Bhavan, Agra.

8. S. S. Kanka; Entrepreneurship Development; Sultan Chand & Sons, New Delhi.
9. C. S. V. Murty; Small Scale Industries and Entrepreneurial Development; Himalaya Publishing House, Mumbai.
10. Aruna Kaulgud; Entrepreneurship Management; Vikas Publications, New Delhi.
11. Chetan Kal(ed) Women and Development Discovery Publishing Home, New Delhi,
12. Journal of Women's Entrepreneurship and Education

M.Com Syllabus
Third Semester
H3.4 INTERNATIONAL BUSINESS

Objective: The purpose of this paper is to enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

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

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

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

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

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

Suggested Readings:

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

M.Com Syllabus
Third Semester
Group 'B' ACCOUNTING AND TAXATION
S 3.5: CORPORATE TAX PLANNING I

Objective: The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

Module 1: Meaning of Assessee, Corporate Assessee and various definitions, Computation of taxable income of companies, Computation of the amount of corporate tax liability; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Minimum Alternate Tax; Problems on computation of MAT; problems on Total Income as per normal provisions and tax liability – problems on tax credit.

Module 2: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Special Economic Zones (SEZ) – sections 80G, 80IA, 80IAB, 80IB, 80IC, 35AD, 10AA. Deduction for R&D expenditure under section 35; Problems on 80G.

Module 3: Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Tax on distributed profits of domestic companies; Tax on income distributed to unit holders; double taxation treaties; Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company; General Anti-Avoidance Rules.

Module 4: Tax planning with reference to managerial decisions - Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations, (Problems on decisions).

Module 5: Procedure for Assessment – types of Assessments, Advance tax, tax deducted at source, filing of returns, Interest or penalty under section 234A, B, C. (Problems on Advance Tax and Interest Calculation)

BOOKS FOR REFERENCE:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income-Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.
7. Direct Tax Laws & International Taxation Summary G.R.Hari , T.N.Manoharan, Snow white Publication.

New

**M.Com Syllabus
Third Semester
Group 'C' MARKETING
S 3.5: RETAIL MANAGEMENT**

Unit 1

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

Unit 2

The Retail Marketing Segmentation: Introduction, Importance of Market, Segmentation in Retail, Targeted Marketing Efforts, Criteria for Effective Segmentation, Dimensions of Segmentation, Positioning Decisions, Limitations of Market Segmentation.

Store Location and Layout: Introduction, Types of Retail Stores Location, Factors Affecting Retail Location Decisions, Country/Region Analysis, Trade Area Analysis, Site Evaluation, Site Selection, Location Based Retail Strategies

Unit 3

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

Unit 4

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

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

Unit 5

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

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

Reference:

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

New

**M.Com Syllabus
Third Semester
Group 'D' BANK FINANCE
S 3.5: TREASURY MANAGEMENT**

Unit 1

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

Unit 2

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

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

Unit 3

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

RBI and the Foreign Exchange Market - Crucial role of our country's central bank i.e. Reserve Bank of India (RBI) in forex management. Development of forex market in India is delineated, capital account convertibility, and Foreign Exchange Management Act (FEMA) is introduced

Unit 4

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

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

Unit 5

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

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

Reference:

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

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**M.Com Syllabus
Fourth Semester**

H4.1 BUSINESS ETHICS AND CORPORATE GOVERNANCE

Objectives: To provide knowledge, on emerging trends and how conflict of interests provoke unethical behaviour, in good corporate governance.

Module 1: Business Ethics an overview: Nature - Need - Importance, Sources of Ethics: Religion, Philosophical System. Ethical Concepts: Values - Moral Standards – Principles of Rights – Justice – Equality- Care – Virtue- Agency – Prisoners Dilemma - Types and codes of ethics. Cognitivism and noncognitivism; consequentialism versus non-consequentialism- Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism.

Module – 2: Ethical issues in Marketing Management – Marketing Strategy, Marketing Mix – Pricing and Distribution- Advertising and its Impact. Product Safety - Due Care theory - Contractual theory – Strict Liability Theory. **Ethical issues in Human Resource Management** – Nature of employment contracts, Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment, Individualism versus collectivism in human resource management practices.

Module 3: Ethics and Information Technology: Ethical issues relating to computer applications; security threats – computer crime- computer viruses- software piracy- hacking – computer crime prevention – ethical dilemmas and considerations.

Module 4: Corporate Governance: Meaning – Definition - Significance - Principle of Corporate Governance, Scams and Issues of Corporate Governance - Strategies and Techniques to Sound Corporate Governance- Indian Model. Corporate Governance code and its future scenario. Changes in corporate governance issues as per new Companies Act 2013.

Module 5: Corporate Social Responsibility: Definition – importance – Scope – Advantages – Steps. Theoretical Justification for CSR - CSR as a Business strategy for sustainable Development. External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR.

BOOKS FOR REFERENCE:

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

New

**M.Com Syllabus
Fourth Semester
H4.2 CORPORATE LAW**

Objectives: To impart basic knowledge of the provisions and its procedures of the Companies Act 2013.

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

Module 2: Prospectus and Allotment of Securities – Public offer and private placement Share Capital and Debentures – Kinds of securities – Equity shares, Preference shares, Debentures, steps involved in the issue, reduction and transfer of securities, Right shares, Issue of bonus shares, Reduction of Share Capital, Buy back of shares, Issue of Sweat equity shares, Transfer and transmission of securities, Debenture – Introduction, issue and redemption.

Module 3:

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

Module 4:

Meetings – Types of General Meeting – Annual General Meeting and Extraordinary General Meeting – transaction of business, Notice of meeting, Calling of extraordinary general meeting, Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting.

Resolutions - Ordinary and special resolutions, Resolutions requiring special notice, Resolutions passed at adjourned meeting Resolutions and agreements to be filed.

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

Module 5:

Declaration And Payment of Dividend - Declaration of dividend, Unpaid Dividend Account, Investor Education and Protection Fund.

Accounts of Companies - Books of account, etc., to be kept by company, financial statement, Financial Statement, Board's report, etc., Corporate Social Responsibility.
Audit And Auditors- Appointment of auditors, Removal, resignation of auditor and giving of special notice, Eligibility, qualifications and disqualifications of auditors, Remuneration of auditors, Powers and duties of auditors and auditing standards, Auditor not to render certain services, Auditors to sign audit reports, etc., Auditors to attend general meeting.

REFERENCE:

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

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M.Com Syllabus
Fourth Semester
H4.3 ACCOUNTING SOFTWARE PACKAGES

Objective: This course helps students to work with Microsoft Excel and the accounting software Tally. It also helps students to understand the practical applications of computerized accounting in the organizations.

Unit 1: Accounting Software: concept of Computerized Accounting System, Comparison between Manual and Computerized Accounting, Advantages of Computerized Accounting System, Limitations of Computerized Accounting System, Sourcing of Accounting Software, Generic Considerations before Sourcing an Accounting Software.

Unit 2: Microsoft Excel: Introduction to Microsoft Excel, Create Spreadsheet, Adjust Columns Width, Type Text and Numbers, Undo and Redo, Insert and Delete Rows and Columns, Text and Number Alignment, Format Fonts, Format Numbers, Cut, Copy, and Paste Text, Print Spreadsheet, Exit Excel, Excel Data Validation, Filters, Grouping, Introduction to formulas and functions in Excel, Visualizing data using charts in Excel.

Unit 3: Financial Functions in Excel: Sum, Insert Function, Average, Maximum, Minimum Future Value (FV), Present Value (PV), Net Present Value (NPV), PMT, PPMT, Internal Rate of Return, (IRR), Modified Internal Rate of Return (MIRR), XIRR, RATE, SLN, Managing personal finance using Microsoft Excel (Flexible Budget, Cash Budget, Projected Profit and Loss Account and Balance Sheet).

Unit 4: Tally: Basic Principles of Accounting, Golden Rules of Accounting, First Screen, Select Company, Choose Company, Gateway of Tally, Change in Accounting Period, Alter/Create New Company, Recording of Opening Balances, Making Accounting Entries, Select the Proper Key As per Requirement, F6 – Receipt Entries, F4 – Contra Entries, F5 – Payment Entries, Banks Monthly Extracts, Banking Detailed Transactions, Preparing Bank Reconciliation Statements, Printing Option, Trail Balance View, Profit & Loss A/c View, Balance Sheet view, Shortcut Keys in Tally

Unit 5: Problems of Accounting Software Packages: Security Problems Power problems Data integrity problems Computer virus problems, problems of system adoptions.

Reference:

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

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**M.Com Syllabus
Fourth Semester
Group 'B' ACCOUNTING AND TAXATION
S4.5: CORPORATE TAX PLANNING II**

Objective:

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Module 1: Introduction To Goods And Services Tax (GST) - Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions, Provisions for amendments.

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

Module 3: Procedure And Levy Under GST - Registration under GST: Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Composition Levy, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, – Transfer of Input tax credit - Simple Problems on utilization of input tax credit. Tax Invoice, E-Way bill, Provisions relating to E-Commerce.

Module 4: Filing of returns and GST Technology - Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. (Problems on Assessment of tax and tax liability).

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

Module 5: Customs Duty – Basic concepts, classification and types of duties, valuation, warehousing, Baggage, postal articles and stores, exemptions, recoveries, demands and refunds, appeals and revision, advances rulings and settlement of cases.

Books for Reference:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. Indirect taxes Law and Practice: V.S Datey - Taxman's.
4. Indirect tax laws – GST and Customs – Dr. Vandana Bangar, Dr. Yogendra Bangar, Bangar's Publications.
5. Guide to GST: CA. Rajat Mohan,
6. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
7. Goods & Services Tax – CA. Rajat Mohan,
8. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
9. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar/IM,
10. Understanding GST : Kamal Garg, Barat's Publication
11. Karnataka SGST Act 2017

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**M.Com Syllabus
Fourth Semester
Group 'C' MARKETING
S 4.5: DIGITAL MANAGEMENT**

Unit 1: E-Business Fundamentals – Internet Basics: Internet, Intranet, Extranet, Portals, Web and Wireless. Concepts of e-Business & e-Marketing. Markets (including B2C; B2B and C2C).
The Virtual Value Chain: Marketplace vs. Market space – Visibility, Mirroring Capability and New Customer Relationships- The Network Economy – “Moore’s Law” and Gilder’s Law” – E-Marketplaces and Economic Impacts.

Unit 2: Consumer Behaviour on the Internet: Demographic, geographic, psychographic and behavioural factors important to e-Marketing. Motivations for shopping on the net – attributes of online shopping.

Information for competitive Marketing Advantage: Marketing Research on the Net – Using Data Tools to Enhance Performance and for marketing intelligence.

Unit 3: The Internet Marketing Mix: Continuum of purely virtual to purely physical products – Product in the Internet Marketing Mix – presenting product online, building a brand – Price in the Internet Marketing Mix – Importance of price competitiveness to e-Business – Place in the Internet Marketing Mix: the importance of fulfilment, logistical considerations – Promotion in the Internet Marketing Mix – reaching the e-consumer.

Unit 4: Customer Experience on the Web: The Web’s ‘unique capabilities’ – Interactive communications with customers for – organizational learning, service capability, convenience.
e-Customer Relationship Management: The Economics of e-Loyalty – The importance of trust – The importance of focusing on the “right” customers – Price rational vs. price obsessive consumers, loyalists vs. butterflies – Upselling and cross selling. Relationship Capital – eCRM – Internet strategies facilitating CRM – including personalization, collaborative filtering, data mining, data warehousing and real-time profiling. Introduction to Operational, Collaborative, Analytical CRM.

Unit 5: Virtual Communities: Building Partnerships through Community – User-Generated Content, Blogs.

Legal and Ethical Issues: Privacy and Security Concerns – Electronics Payment System – Different types of payment modes, e-cash, e-check, e-money, e-security – firewalls.

The Future of e-Marketing.

Reference:

1. e-Marketing : Strass, El-Ansary, Frost.
2. Digital Marketing for Dummies: Carter-Brooks-Catalano-Smith.
3. e-Services-New Directions in Theory and Practice: Roland T. Rust and P. K. Kannan.
4. eCRM-Concepts & Cases: Madhavi Garikaparthi.
5. eCRM: Business & System Frontiers: M. P. Jaiswal & Anjali Kaushik.
6. Prasad Gadkari’s Guide to e-Marketing.