

SYLLABUS FOR M.COM. PROGRAMME



(Effective from the Academic Session 2020-21)

**P. G. DEPARTMENT OF COMMERCE
FAKIR MOHAN UNIVERSITY
Vyasa Vihar, Balasore
Odisha – 756019**

RULES, REGULATION & COURSE CONTENTS
OF
MASTER OF COMMERCE (M.Com)
(Under Semester System)
(Effective from the Academic Session 2020-21)

Regulations:

The duration of M.Com course shall be two academic years spread over four semesters. Each academic year shall have two semesters. Each semester is of four months duration comprising of sixteen weeks. Each week shall have 24 hours of classes (6 days in a week)

The 1st Semester shall commence ordinarily within one week after the last date of admission fixed by the University. The 3rd Semester shall commence ordinarily after completion of summer vacation. The 2nd and 4th Semesters shall commence ordinarily from 1st week of January. Ordinarily the Odd Semester (1st & 3rd) Examinations shall commence from 1st week of December and the even Semesters (2nd & 4th) examination shall commence from first week of May. However, there shall be 120 (Four Months) teaching days for each semester before the commencement of examination.

In a Semester, each theory paper carries 100 full marks and 04 credits and total credit for each semester is 24 credits. For each Credit, 10 and 12 hours teaching will be allotted. There shall be an Internal Assessment of 20 marks and rest 80 marks for University Examination. However, the paper having practical component i.e. MC:2.6 (Information Technology (IT), there will not be any Internal Test. In such case, the total mark i.e.100 is divided into 50 each for theory and practical having two credits for each component. There shall be one Internal Assessment and it shall have two components Internal Class Test and Home Assignments/Presentation. The weightage given to above stated components shall be announced at the beginning of a Semester by the individual faculty member responsible for the paper. The Internal marks will be average of two components mentioned above. A candidate failing to appear the Internal Test shall be allowed to reappear it only under following conditions:

1. If the candidate is sick during the period of examination and produce medical certificate to that effect.
2. In case the candidate is representing University in Sports/Cultural/Allied activity provided documentary evidence is produced.
3. In case of demise of candidate's Father/Mother/Close Relative

Further, improvement for internal test shall not be allowed.

The Internal Assessment shall be conducted during the class hours of the respective course teachers in a particular day. However, other classes shall not be suspended on that day. The mark secured in the Internal Assessment in each theory paper shall be submitted in duplicate to the Head

of the Department within 15 days before the commencement of the Examinations who shall immediately submit to the Controller of Examinations. The dates of Internal class test shall be decided by the Department. The record of the internal test shall be kept for a period of one year by the concerned teacher if needed for verification

A. For Paper M.C: 3.5 (Fakir Mohan Studies)

In M.C.: 3.5, the letter grade (A, B, C) will be awarded to the candidates. The candidates will have writing either in English or Odia in that paper.

B. For paper MC: 4.3 (Dissertation)

The scheme of evaluation of Dissertation/ Grand Viva shall be as follows:

MC: 4.3- Dissertation will carry 100 marks and 04 credits. The following points should be considered for Dissertation.

- i. Every student, individually, would be required to prepare a dissertation
- ii. The topics for the Dissertation would be selected out of the areas studied by the students in the previous semesters from among specialization. The Dissertation Supervisor and the Head of the Department would jointly decide the final selection of the topics.
- iii. The students must undertake Data Analysis as part of the Dissertation Work.
- iv. The dissertation should be submitted before the commencement of the External Examinations of the Fourth Semester
- v. The dissertation should be submitted in a standard format as prescribed by the Department.
- vi. The Viva-Voce Examination will be conducted along with the external examination of the fourth semester.

C. For Paper M.C: 4.4 (Grand Viva-Voce)

The Grand Viva-Voce Test will be conducted at the end of 4th Semester. The fundamentals of the subject taught over the previous semesters, will be examined in Grand Viva-Voce Test. The Viva-Voce Test will be conducted by an External Examiner. The Grand Viva-Voce Test will carry 100 marks and 04 credits.

COURSE OUTLINE M.COM FOR THE ACADEMIC SESSSION 2020-21

	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point
1st Semester	MC: 1.1	Principle & Practices of Management (PPM)	80+20	100	04
	MC: 1.2	Statistics for Manager (SFM)	80+20	100	04
	MC: 1.3	Financial Management (FM)	80+20	100	04
	MC: 1.4	Accounting for Decision Making (ADM)	80+20	100	04
	MC: 1.5	Economics for Business Manager (EBM)	80+20	100	04
	MC: 1.6	Corporate Financial Accounting (CFA)	80+20	100	04

			Total	600	24
2nd Semester	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point
	MC: 2.1	Business Environment (BE)	80+20	100	04
	MC: 2.2	Organizational Behaviour (OB)	80+20	100	04
	MC: 2.3	Advanced Marketing Management (AMM)	80+20	100	04
	MC: 2.4	Insurance & Bank Management (IBM)	80+20	100	04
	MC: 2.5	Research Methodology (RM)	80+20	100	04
	MC: 2.6	Information Technology (IT) (Theory + Practical)	50+50	100	2+2=04
			Total	600	24

During 3rd and 4th Semester, in addition to compulsory papers, each student has to opt any one specialization out of Accounting or Finance. The specialization opted by a student in 3rd Semester will remain unchanged in 4th Semester.

3rd Semester	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point	
	MC: 3.1	Strategic Management (SM)	80+20	100	04	
	MC: 3.2	Financial Institutions and Markets (FIM)	80+20	100	04	
	MC: 3.3	Entrepreneurship and MSME Management (EMM)	80+20	100	04	
	MC: 3.4	Fundamentals of Accounting and Business (Choice Based Paper)	80+20	100	04	
	MC: 3.5	Fakir Mohan Studies-FMS (Non Credit)	--	--	--	
	(A) Accounting Specialization					
	MC:3.6(A)	Advanced Accounting (AA)	80+20	100	04	
	MC:3.7(A)	Corporate Tax planning and GST (CTPG)	80+20	100	04	
	(B) Finance Specialization					
	MC:3.6(B)	Merchant Banking & Financial Services (MBFS)	80+20	100	04	
	MC:3.7(B)	International Financial Management (IFM)	80+20	100	04	
Total				600	24	
4th Semester	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point	
	MC: 4.1	Corporate Governance & Business Ethics (CGBE)	80+20	100	04	
	MC: 4.2	Business and Industrial Laws (BIL)	80+20	100	04	
	MC : 4.3	Dissertation	100	100	04	
	MC : 4.4	Grand Viva-Voce	100	100	04	
	(A) Accounting Specialization					
	MC:4.5(A)	International Accounting (IA)	80+20	100	04	

	MC:4.6(A)	Accounting Standards & Corporate Reporting (ASCR)	80+20	100	04
(B) Finance Specialization					
	MC:4.5(B)	Security Analysis & Portfolio Management (SAPM)	80+20	100	04
	MC:4.6(B)	Risk Management and Derivatives (RMD)	80+20	100	04
Total				600	24
Grand Total				2400	96

Each paper carries 4 Credit points and a minimum of 48 hours of classes.

1ST SEMESTER M.COM

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 1.1	Principles & Practices of Management (PPM)	4	20	80

Objectives	To familiarize the students with the developments of management principles and practices and its application in business.
Pre-Requisites	Basic knowledge of Management
Teaching Scheme	Regular classroom lectures, ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basic Concepts of Management Introduction, concept, process and significance of management, management functions, Historical development of management thought – Classical, Neo-Classical and Modern Schools, Tasks of a professional manager, MINZBERG Managerial roles.	12
II	Planning and Controlling Concept, process & types. Decision making: concept and process, management by objectives. Corporate planning, environmental analysis, management control – nature, process, effective control system, techniques of control	12
III	Organizing and Staffing Organizing concept, Nature, Process, Significance, Authority and Responsibility Relationship, Centralization and Decentralization of Authority, Organization, Organization Structure – Forms. Staffing: Job Design, Job Analysis, Procurement, Recruitment and selection. Training: Concept and Forms, Executive Development, Compensation: Basics.	12
IV	Directing and Leadership Communication: Concept and Process, Forms, Barriers of Communication. Team Building: Concept, Motivation: Concept and Process, Leadership: Concept and Style.	12
Total		48

Text Books:

1. Robbins, Management, Pearsons Education, New Delhi.
2. Koontz, Harold, Cyril O'Donnell and Heinz Wehrich, Essentials of Management, Tata McGraw-Hill, New Delhi
3. Prasad L. M., Principles & Practice of Management, Sultan Cha
4. Principles of Management, Mitra, Oxford University Press.
5. Peter F Drucker, Practice of Management, Mercury Books, London.

Course Outcomes	At the end of the course, the students will be able to: i) Explore the different tasks of a manager ii) Look at the decision making process iii) Develop the skill of leadership
------------------------	---

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC-1.2	Statistics for Manager (SFM)	4	20	80

Objectives	The objective of this course is to make the students to learn the application of statistical tools and techniques for decision making process.
Pre-Requisites	Basic Knowledge of Central Tendency and Dispersion
Teaching Scheme	Regular classroom lectures, ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Multiple Correlation and Multiple Regression Partial Correlation, Multiple Correlation, Multiple Regression	12
II	Probability Theory and Probability Distributions Probability– classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Baye's Theorem, Random Number and Mathematical Expectation, Probability Distribution: Binomial, Poisson and Normal distributions– characteristics and applications.	12
III	Statistical Decision Theory Decision Environment; Expected profit under uncertainty and assigning probabilities; Utility Theory; Decision Tree analysis, Sampling: Sampling methods (probability and non-probability); Sampling and non-sampling errors; Law of large numbers and central limit theorem; Sampling distributions and their characteristics	12
IV	Statistical Estimation and Testing Point and interval estimation of population mean, proportion and variance; Statistical testing of hypotheses and errors; sample size; Large and small sampling tests – Z tests, t-tests and F-tests. Chi-square test, Sign test, Run test, Median test, Rank Correlation test.	12
Total		48

Text Books:

1. Gupta, S. C., Fundamentals of Statistics, Himalaya Publications.
2. Hooda, R. P., Statistics for Business and Economics, Macmillan.
3. Arora P.N., Arora Surmeet and Arora S., Comprehensive Statistical Methods, S. Chand.
4. Gupta, S. P., Statistical Methods, Sultan Chand and Sons.
5. Levin, R. and D. S. Rubin, Statistics for Management, PHI Pvt. Ltd, New Delhi
6. Agarwal, D. R., Quantitative Methods, Vrinda Publication.

Course Outcomes	At the end of the course, the students will be able to: i) Explore the uses the correlation and regression in Business ii) Application of statistical techniques in solving the business problem			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 1.3	Financial Management (FM)	4	20	80

Objectives	The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a business entity.
Pre-Requisites	Basic knowledge of Accountancy and Management
Teaching Scheme	Regular classroom lectures, ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Introduction Nature and Scope of Financial Management; Financial Goals– Conflict of interest between the stakeholders; Functions of Financial Manager, Changing Financial Environment, Emerging Challenges faced by the Finance Manager.	12
II	Sources of Finance and Cost of Capital Sources of long term capital– Equity, Debt, Term Loan, Preference Share, Hybrid Securities, Internal Funds– Innovative sources of Domestic and Foreign Capital– Issues relating Financing Decisions. Time value of Money, Risk Return trade off, Cost of Capital: Computation of Cost of Equity, Cost of Debt, Cost of Preference Capital, Cost of Internal Reserve, Weighted Average Cost of Capital.	12
III	Leverage and Capital Structure Analysis Analysis of Operating Leverage and Financial Leverage, Combined Financial and Operating Leverage. Concept of Capital Structure, Determinants, Theories of Capital Structure– Relevance and Irrelevance, Capital Structure Decision and Shareholder's Value Maximization	12
IV	Long Term Investment Analysis and Dividend Decisions Capital budgeting decisions, Dividend Decisions: Issues in Dividend Decisions, Models and Theories of Dividend, Forms of Dividend, Corporate Dividend Behaviour	12
Total		48

Text Books:

1. Chandra, P., Financial Management; Theory and Practice, Tata McGraw Hill.
2. Pandey, I. M., Financial Management, Vikas Publication.
3. Khan, M.Y. and Jain, P. K., Financial Management: Text and Problems, Tata McGraw Hill.
4. Srivastava, R.N., Financial Management and Policy, Himalaya Publications.
5. Van Horne, James L., Financial Management and Policy, PHI, New Delhi.
6. Rustogi, R. P., Financial Management, Galgotia Publishing Company.
7. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, New York

Course Outcomes	After completion of this course, the students will be able to: i) Explore the different tasks of a Finance Manager ii) Look at the long term and decision making iii) Decide the dividend pay out to shareholders			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 1.4	Accounting for Decision Making (ADM)	4	20	80
Objectives	The objective of this course is to acquaint the students with the accounting concepts, tools and techniques for managerial decisions.			
Pre-Requisites	Basic Knowledge of Accounting principles, Branches of Accounting			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Financial accounting, Cost accounting, and Management accounting; Financial accounting, Cost accounting, and Management accounting; Accountant's position, role and responsibilities. Analysis of Financial Statements: Horizontal and Vertical Analysis, Ratio analysis	12
II	Concept of marginal cost and Marginal costing Concept of marginal cost; Marginal costing and absorption costing; cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line, etc.	14
III	Essentials of Budgeting; Features of a budget; Essentials of budgeting; Types of Budgets – functional, master budgets, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.	12
IV	Standard Costing and Responsibility Accounting Standard costing as a control technique; setting of standards and their revision; Variance analysis – meaning and importance, kinds of variance and their uses – materials, labour, overhead, sales and profit variance; Disposal of variances. Responsibility Accounting: Meaning and significance of responsibility accounting; Responsibility centers – cost centre, profit centre and investment centre; Objective and determinants of responsibility centers.	10
Total		48

Text Books:

1. Kishore, R. M., Cost and Management Accounting, Taxmann.
2. Homgren Charles T, George Foster and Srikanta M. Dattar, Cost Accounting: A Managerial Emphasis, Pearson.
3. Banejee, B., Cost Accounting, PHI.
4. Jawaharlal, Cost Accounting, Tata McGraw Hill.
5. Khan, M. Y., and Jain, P. K., Cost Accounting, Tata McGraw Hill.
6. Maheswari, S. N., Principles of Cost Accounting, Sultan Chand.
7. Pandey, I. M., Management Accounting, Vani.
8. Kaplan, Management Accounting. PHI.
9. Drury, C., Management and Cost Accounting, Thomson.
10. Shukla, Grewal & Gupta, Cost Accounting, S. Chand.

Course Outcomes	At the end of the course, the students will be able to:
	i) Explore the practical uses the book keeping
	ii) Apply the cost accounting technique to reduce the cost
	iii) Use the technique of management accounting for managerial decision

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 1.5	Economics for Business Managers (EBM)	4	20	80
Objectives	This course develops the managerial perspective towards economic fundamentals as aids to decision making under given environment.			
Pre-Requisites	Knowledge of Law of demand, Law of supply			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Introduction to Managerial Economics Introduction to Managerial Economics, Scope and Subject Matter, Basic Concepts and Techniques, Nature of Managerial Economic Problems, Nature of Economic Analysis, Role and responsibility of managerial economist, Implicit and explicit costs.	12
II	Concept and Theory of Profit The circular flow of Economic Activity, The nature of the firm, Objectives of the firm, Maximizing versus satisfying, the concept of economic profit, theories of profit– Accounting and economic interpretation of profit, Policies on profit maximization, Profits for control.	14
III	Concept of Demand and Supply The demand schedule and demand curve, The demand function, Price elasticity of demand, Interpretation of elasticity of demand, Income and cross elasticity's of demand, business and economic forecasting, Method of forecasting: Expert opinion. Market experiments and Surveys	12
IV	Basics of Production Function The production function, One variable input production function – Empirical estimation and managerial uses, Two-variable input production function, Iso-quants – Characteristics, features and managerial use; Formulation of a Cobb-Douglas production function. The Theory of Cost: Cost Concepts – meaning and managerial use, cost-output relationship, cost reduction and control.	10
Total		48

Text Books:

1. Reddy, Economic for Management, Himalaya Publications.
2. Mehta, P. L., Managerial Economics: Analysis, Problems and Cases, Sultan Chand and Sons, New Delhi.
3. Dwivedi, D. N., Managerial Economics, Vikas Publication House.
4. Koutsyiannis, A., Modern Microeconomics, Macmillan Press Ltd.
5. Baumol, W. J., Economic Theory and Operations Analysis, Prentice Hall of India Ltd., New Delhi.
6. Mukherjee Sampat, Business and Managerial Economics, New Central Book Agency, Calcutta.
7. Johnson J., Economic Methods, New York, McGraw Hill.
8. Joel Dean, Managerial Economics, PHI, New Delhi.

Course Outcomes	At the end of the course, the students will be able to: i) Explore the application in business ii) To know the relevance of demand and supply			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 1.6	Corporate Financial Accounting (CFA)	4	20	80

Objectives	The objective of the course is to expose the students to company accounts and contemporary issues in accounting.
Pre-Requisites	Knowledge of Final accounts of companies as per Company Act 2013
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Valuation of Goodwill and Shares: Valuation of Goodwill, Valuation of Shares, Cash Flow Statement	12
II	Amalgamation and Reconstruction of Companies: Accounting Issues Relating to Amalgamation and Reconstruction of Companies (both external and internal); Accounts of Holding Companies: Meaning, Definitions and requirement, Philosophy of consolidation; Minority Interest, Cost of Control, Revaluation of Assets and Liabilities, Bonus Shares & Dividends, Consolidation of P/L Account and Balance Sheet.	14
III	Liquidation of Companies and investment Accounts Liquidation of Companies: Preparation of Statements of Affairs and Deficiency Account, Preparation of Liquidator's Final Statement of Account. Investment Accounts. Lease Accounting.	12
IV	Contemporary Areas in Accounting: Contemporary Areas in Accounting: Environmental Accounting, Human Resources Accounting, Inflation Accounting (including Problems on Inflation Accounting) and Value Added Accounting.	10
Total		48

Text Books:

1. Sehgal and Sehgal, Advanced Accounting – Corporate Accounting, Taxmann Publications.
2. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, Vol.-II, .S. Chand & Co., New Delhi.
3. Maheshwari, S. N. and Maheswari, S. K., Corporate Accounting, Vikas Publishing House.
4. Jain, S. P. and Narang, K. L., Corporate Accounting, Kalyani Publishers.
5. Jawaharlal, Accounting Theory and Practice, Himalaya Publications.
6. Monga, J. R., Fundamental of Corporate Accounting, Mayur Paper Backs, New Delhi.
7. Gupta, R.L. and Radhaswamy, M., Advanced Accountancy – Vol. II, Sultan Chand & Sons, New Delhi.

Course Outcomes	At the end of the course, the students will be able to: i) To treat Accounting Issues on Amalgamation and Reconstruction of Companies ii) To know the various contemporary issues in Accounting:
------------------------	--

2ND SEMESTER –M.COM

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 2.1	Business Environment (BE)	4	20	80

Objectives	The course develops the ability to understand business environment analysis opportunity and take decisions under uncertainty.
Pre-Requisites	Knowledge of business and environment and how a business is affected by both internal and external environment.
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Concept, Significance and Nature of business environment; Elements of environment; Techniques of environmental scanning and monitoring. Global environment and its rationale merits and demerits.	12
II	Significance and elements of economic environment; Economic systems and business environment; Economic Planning in India; Government Policies- Industrial Policy, Fiscal Policy, Monetary Policy, Public Sector and Economic Development, Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India.	14
III	Multinational Corporations; Foreign Collaborations and Indian business; International economic institutions- WTO, World Bank, IMF and their importance to India; Foreign Trade Policies; TRIPS, TRIMS, Anti-dumping. Dispute settlement.	12
IV	Need for economic reforms, Main features of reforms, structural changes, Deregulation, privatization and globalization impact of reforms, Human faces of reforms, Future trends reforms. MNCs- Definition, advantages, disadvantages, Control over MNCs.	10
Total		48

Text Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand, Delhi.
2. Ahluwalia, U., Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K., Indian Development Planning and Policy, Vikas Pub, New Delhi.
4. Aswathappa, K., Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S., Development Planning, Oxford University Press, Delhi.
6. Govt. of India; Economic Survey, Various Issues.
7. Raj Agrawal and Parag Diwan, Business Environment, Excel Books, New Delhi.
8. Sengupta, N.K., Government and Business in India, Vikas Publication, New Delhi.

Course Outcomes	At the end of the course, the students will be able to: i)To know the significance of business environment ii)To know the consequences of economic reforms
------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 2.2	Organisational Behaviour (OB)	4	20	80

Objectives	The objective of this course is to help students to understand the conceptual framework of interpersonal and organisational behaviour..
Pre-Requisites	Basic knowledge of Management
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Organisational Behaviour Organizational behaviour -concept and significance; Relationship between management and Organizational behaviour; concept and components of Attitudes; Perception-concept and process; concept of Learning; Personality-types and theories.	12
II	Group Dynamics and Team Development Interpersonal and Group Behaviour, Group dynamics-definition and importance, types of groups, group formation, group development, group composition, group performance factors; Group decision making merits and demerits, Motivation: Process of motivation; Theories of motivation - Need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory	12
III	Leadership Concept; Leadership styles; Theories- Trait theory, Behavioural theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likerts four systems of leadership.	12
IV	Organisational Conflict and Development Sources, types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict, Organisational Development: Concept; Need for change, resistance to change; OD intervention.	12
Total		48

Text Books:

1. Robbins, Stephen P, and Mary Coulter Management, Pearson Education, Delhi.
3. Robbins, Stephen P: Organisational Behaviour, Pearson Education,
7. Koontz, Harold, Cyril O'Donnell and Heinz Wehrich; Essentials of Management. Tata McGraw-Hill, New Delhi.
8. Luthans, Fred, Organizational Behaviour, McGraw-Hill, New York.
9. Sukla, Madhukar, Understanding Organisations: Organisation Theory and Practice in India, Pearson Education, Delhi.

Course Outcomes	At the end of the course, the students will be able to: i) To know the relationship between management and organizational behaviour; ii) To know how to develop the group dynamics and team iii) to develop the modern approaches towards conflict management
------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 2.3	Advanced Marketing Management (AMM)	4	20	80

Objectives	The objective of this course is to facilitate the understanding of conceptual framework of marketing and its applications in decision making under various environmental constraints.
Pre-Requisites	Basic knowledge of Marketing
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Marketing Meaning, Importance, Scope of Marketing; Marketing elements and Strategies, Marketing Environment; Marketing and Economic Development Process; Marketing Organisation.	12
II	Marketing Management and Studying Consumers Behaviour Marketing Management Process - Planning & Market Segmentation, Marketing Research & Marketing Information System; Consumers Behaviour and Marketing Strategies.	12
III	Product Management and Pricing Strategies Meaning and Importance of product decision, Product Classification, Product Life Cycle (PLC) and marketing Strategies; Branding & Packaging; Pricing objectives, factors of pricing methods, and pricing policies.	12
IV	Promotion and Placement Strategies Meaning and importance of Communication and Promotion, elements of communication, tools of promotion, Objectives and Strategies of Promotion; Meaning and importance of Distribution, Physical Distribution System, Wholesaling and Retailing practices in India. Marketing in Indian Practice: Rural & Agricultural Marketing; International Marketing; Cyber Marketing, Co-operative Marketing and Green Marketing.	12
Total		48

Text Books:

1. Keegan, Global Marketing Management, Pearsons, New Delhi.
2. Kotler Philip and Armstrong Gary, Principles of Marketing, Pearsons, New Delhi.
3. Kotler, P., Marketing Management, Pearsons, New Del
4. Majuidar, Famanuj, Product Management in India, Prentice Hall, New Delhi.
5. Mathur, Stragic Marketing Management, Macmillan.
6. Ramaswamy, Namkumari, Marketing Management, Macmillan.
7. Saxena, R., Case Studies in Marketing: The Indian Context, PH, New Delhi.
8. Srinivasan, Case Studies in Marketing, Prentice Hall of India, New Delhi.
9. Stanton, William, Fundamental of Marketing, Tata Mc Grew Hill Publication, New Delhi.

Course Outcomes	At the end of the course, the students will be able to: i) To know the impact of business environment in marketing activities ii) To develop the marketing strategies as per behaviour of consumer iii) to develop the promotional and placement strategies			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 2.4	Insurance & Bank Management (IBM)	4	20	80
Objectives	The objective of this course is to facilitate understanding the basics of insurance and banking as well as e-payment.			
Pre-Requisites	Knowledge of insurance, life insurance and general insurance			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Fundamentals of Insurance Definition, Features and Principles and types of insurance, Definition, Features and Principles of Life insurance, Procedure for taking a policy, Policy conditions, Premium Plans, Calculation of Premium, Settlement of Claims.	12
II	Basics of Fire and Marine Insurance Fire and Marine Insurance: Principles, Policy conditions, Types of policies, Clauses and factors of Marine Insurance, Settlement of claims (Both Fire and Marine Insurance), IRDA Act. 1999, Meaning, Objectives, Duties, Powers and Functions of Authority, Rights, Liabilities and Principles of Re-insurance, Methods, Investment: Investment Principles, Types, Legal and Social aspect of Investment.	14
III	Concept of Banking Concept of banking, Types of banks, Role of commercial banks in national economy, Banking sector reforms in India, RBI- role, functions and working, monetary and credit policies, regulation and supervision.	12
IV	Overview of Banking products and services Banking products and services- deposit and lending policies, fund based products and fee based services, agency services, core banking, retail banking, corporate banking, Agency services, Core Banking, Retail banking, Corporate Banking, Bancassurance, CRM in banking, Methods of e-payments -Debit Card, Credit Card, Smart Cards, e- Money, NEFT, RTGS, Online banking- concepts, importance, electronic fund transfer, automated clearing house.	10
Total		48

Text Books:

1. Arif Khan, Theory and Practice of Insurance, Educational Book House.
2. Sharma R. S., Insurance Principles and Practice, Vora, Delhi.
3. Greene and Trieschemann, Risk Insurance, South Western Publishing Co.
4. Mishra M. N., Insurance Principles and Practice, S. Chand.
5. Study Material of Insurance Institute of India, Bombay.
6. Ganguly Anand, Insurance Act, New Age International Publication.
7. Insurance Law Manual, Taxman, Delhi.
8. Holyake, Insurance Management, AITBS Publication.

Course Outcomes	At the end of the course, the students will be able to: i) To know the procedure for taking an insurance policy ii) To know the difference between life insurance and non-life insurance iii) to purchase the life insurance product and banking products as investment avenue
------------------------	---

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 2.5	Research Methodology (RM)	4	20	80

Objectives	The Objective of this course is to acquaint students the concepts of Research. They will also know the inputs research methods, research methodology, process of research the process of report writing.
Pre-Requisites	Knowledge of Business Statistics and various statistical tools
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Meaning and Objectives Research: Meaning and Objectives, Type of Research, Role of research in functional areas: Accounting, Finance, Marketing, HR, etc. Research Methods, Research Methodology, Research Process.	12
II	Hypothesis, Research Design, Sampling: Setting Objectives, Formulating Hypothesis, Research Design, Sampling Design-concept, probability and non-probability sampling.	14
III	Research Data, Design of questionnaire and Data Processing Collection of primary and secondary data, Design of questionnaire, Data Processing: Classification, Tabulation, Editing, Analysis and Interpretation of Data, Uni-variate, Bi-variate and Multi-variate Analysis, testing of Hypothesis, ANOVA	12
IV	Data Analysis and Report Writing: Correlation and regression analysis, factor analysis, discriminant analysis, and cluster analysis, Categories of report, parts of a report, presentation of a report.	10
Total		48

Text Books:

1. Panneerselvam, Research Methodology, PHI.
2. Chawla D. and Sondhi N., Research Methodology: Concept and Cases, Vikas.
3. Kothari, C. R., Research Methodology: Methods and Techniques, WishwaPrakashan, New Delhi.
4. Srivastava, U. K., Quantitative Techniques for Managerial Decisions, Wiley Eastern Ltd.
5. Levin, Statistics for Management, PHI.
6. Takeuchi K, Yanai, H and Mukherjee, The Foundation of Multivariate Analysis, Wiley Eastern Ltd.
7. Cooper, Donald R., and Schindler, Pamela S., Business Research Methods: Tata McGraw Hill.
8. Srivastava, T. N. and Rego, Shailja, Business Research Methodology, Tata McGraw Hill.
9. Good and Halt, Methods in Social Research, McGraw Hill.
10. Wilkinsor and Bhandarkar, Methodology of Research in Social Sciences, Himalaya.

Course Outcomes	At the end of the course, the students will be able to: i) To develop the research ability skill ii) To set the hypothesis and its testing iii) To apply the various statistically techniques for analysis the data			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 2.6	Business Application & IT (BAIT)	4	50	50

Objectives	The objective of this course is to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.
Pre-Requisites	Knowledge of basics of computer, computer memory
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Computer Computer system as information processing system, Computer System, different types of computer systems, hardware options - CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications. Memory, Software, Different types software, Programming Languages.	12
II	Basic idea on Networks: Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN), E-mail, Internet technologies, access devices, concept of a World Wide Web and internet browsing, Multimedia.	14
III	Fundamentals ' of Operating system: Operating System- meaning, functions and types, Windows, Word Processing: Introduction and working with MS-WORD in Ms-Office, Word basic commands, Formatting- text and documents, Sorting and Tables, Working with graphics, Introduction to mail-merge. Spread Sheets: working with EXCEL- formatting, functions, chart features, Using worksheets Presentation with Power Point.	12
IV	Application of Tally: Company Creation, Group and Ledger Creation, Voucher Entry, Maintenance of accounting books and final accounts, financial reports generation. Practical Knowledge on Tally.	10
Total		48

Text Books:

1. Diennes, Sheila S, Microsoft Office, Professional for Windows 95, Instance reference, BPB Publication, Delhi
2. Mansfield, Ror, The Compact Guide to Microsoft Office, BPB Publication, Delhi.

Course Outcomes	At the end of the course, the students will be able to: i) To develop to be acquainted with basics of computer ii) To get the basic idea and importance of network and operating system iii) To know how to record the accounting transaction through Tally
------------------------	--

3rd Semester- M.Com

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 3.1	Strategic Management (SM)	4	20	80

Objectives	The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.
Pre-Requisites	Knowledge of strategy and management and how a company can use strategy in its management to run it effectively.
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Strategic Management : Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; strategic business unit (SBU); Functional level strategies. Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.	12
II	Corporate Strategies: Types of corporate strategies- stability, growth, Retrenchment and combination, Blue Ocean and red ocean strategy, value chain analysis and core competence.	14
III	Relevance of Business Level Strategy. Marketing, Personnel and Financial plans and policies, business level strategy.	12
IV	Strategy Implementation and Strategy Evaluation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control, Problem in management and valuation, Global Issues in Strategic Management.	10
Total		48

Text Books:

1. David, Strategic Management, Pearson Education, New Delhi.
2. Bhattachary, S.K. and N. Venkataramin, Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
3. Budhiraja, S.B. and M.B. Athreya, Cases in Strategic Management, Tata McGraw Hill, New Delhi.
4. Coulter, Mary K, Strategic Management in Action, Prentice Hall New Jersey.
5. Michael, E Porter The Competitive Advantage of Nations, Macmillan, New Delhi.
6. Mintzberg Henry and James Brian Quinn, The Strategy Process, PH, New Jersey.
7. Sharma R.A., Strategic Management in Indian Companies, Deep and Deep Publications, New Delhi.
8. Srinivasan, Strategic Management -The Indian Context, PHI.

Course outcomes	At the end of the course, the students will be able to understand the inherent problems in the business organisation so as to make rational decisions in times of need in order to make the organisation sustain in in competition.			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.2	Financial Institutions & Markets (FIM)	4	20	80

Objectives	This course aims to provide students the understanding of the structure, organization and working of financial markets and institutions in India.
Pre-Requisites	Basic knowledge of Banking and Financial Market
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Nature of Financial System: Functions and Components of Financial System, Evolution of Indian financial system- Measuring the efficiency of Indian financial system-Innovations in Indian Financial System Types of Financial Markets: Money Market and Capital Market. Role, Players, Instruments, Constituents and recent development, Review of the Securities Market in India; Role of SEBI.	12
II	Commercial Banking in India: Structure and Functions, Balance-sheet Analysis, Risk exposures, Basel Norms, Diversifications in Commercial Banking functions, Role of Commercial Banks in the Money Market, Bank Marketing. A SWOT Analysis of Indian commercial banks, Rural Banking and Micro Finance: Problems and Prospects.	12
III	Development Financial Institutions: Structure- Role and Objectives- Promotional Functions -Emerging Problems & Development Banks- Strategic Options- Concept of Universal Banking, Insurance Sector: Nature of Insurance Organization, Basics of Insurance Contracts - Insurance Sector Reforms- Problems of Market Structure - Risk Management and Insurance-Role of IRDA, Non-Banking Financial Companies-Concept and role in Financial Market- Regulation and Roles of leasing, Hire Purchase and Housing Finance Companies.	12
IV	Mutual Funds and CRA: Mutual Funds – Introduction, history of mutual funds, types of mutual funds, risk in mutual funds, SEBI Guidelines Relating to Mutual Funds. Growth and performance of mutual funds in India, Credit Rating- Meaning, Importance, Credit Rating Agencies in India and Rating Process. Functioning of Credit Rating Agencies like – CRISIL and ICRA.	12
Total		48

Text Books:

1. Bhole,L.M., Financial Markets and Institutions,Tata McGraw Hill,Delhi.
2. Khan,M.Y., Indian Financial System, Tata McGraw Hill,Delhi.
3. Varshney,P.N., Indian Financial System,Sultan Chand & Sons,New Delhi.
4. Srivastava R.M., Management of Indian Financial Institution; Himalaya Publishing House, Mtimbai.
5. Gorden and Natarajan,Financial Markets and Services, Himalayan Publishing House, N.Delhi.

Course Outcomes	This will enable the students to gather knowledge about Indian financial system, functioning of commercial bank as well as development financial institutions. Selection of securities using credit ratings.			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 3.3	Entrepreneurship and MSME Management (EMM)	4	20	80

Objectives	To understand the basics, importance and development of entrepreneurs as well as MSME Management.
Pre-Requisites	Knowledge about Entrepreneurs and MSMEs.
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Concepts of Entrepreneurship: Entrepreneur: meaning, importance, qualities, nature, types, traits, culture, similarities and economic and differences between Entrepreneur and Intrapreneur. Entrepreneurship development-its importance- Role of Entrepreneurship -Entrepreneurial environment, Entrepreneurial Behaviour and Skills; Entrepreneurial Structure; Entrepreneurial Culture	12
II	Entrepreneurial Promotion: Entrepreneurial promotion, Training and developing motivation: factors - mobility of Entrepreneurs - Entrepreneurial change - occupational mobility-factors in mobility - Role of consultancy organizations in promoting Entrepreneurs-Forms of business for Entrepreneurs. Entrepreneurial function at different stages of enterprise life cycle; Sources of entrepreneurial supply	14
III	Entrepreneurship Theories: Steps for starting a small industry - selection of types of organization - International entrepreneurship opportunities. Entrepreneurship Theories- Sociological, Economic, Psychological and Managerial Theories, Entrepreneurship process- Setting, preparation, Management and survival, Growth, Entrepreneurship transition, role of government for entrepreneurship Development.	12
IV	Environmental Issues of Small Enterprise Management: Environment of Small Enterprise Management; Strategy Formulation and Implementation in small Enterprise, Framework of Human Resource Management, Financial Health Analysis; Pattern of Financing and Risk Management; Important issues of Working Capital Management in Small Business, Promotional Activities for Small Business; Pricing Policy for a small Business; Distribution Strategy and Channels for Small Business, Production Planning, Scheduling and Control in Small Business ,Quality Control and Cost Consciousness in Small Business.	10
Total		48

Text Books:

1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
2. N.P. Srinivasan and G.P.Gupta, Entrepreneurial Development, Sultan Chand & Sons.
3. P.Saravanavelu, Entrepreneurship Development, Eskapee Publications.
4. Satish Taneja, Entrepreneur Development, New Venture Creation.
5. Robert D.Hisrich, Michael P. Peters, Entrepreneurship Development, Tata McGraw Hill.

Course Outcomes	This will help the student to be an entrepreneur. It enables the students to learn how to start a small business and how to manage small and medium scale industries. It will also cultivate unique skill, instils confidence, ensure social justice and ultimately stimulate the economy.			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.4	Choice Based Paper [Fundamentals of Accounting & Business (FAB)]	4	20	80

Objectives	The students other than commerce discipline are to equip with the basics of management, business, accounting, business environment and financial management.
Pre-Requisites	Fundamental Knowledge about accounting, business and basics of management
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basic of Management and Business: Introduction, concept, process and significance of management, management functions. Managerial skills and role, management thought-Administrative and Scientific Theory, Business- meaning, nature, role and objective, Forms of business organisation- sole proprietorship, partnership firm and Joint Stock Company.	12
II	Basics of Accounting: Accounting- meaning, objectives, concepts, rule and principles, journal, ledger, trial balance and preparation of final account without adjustment	12
III	Theoretical Framework of Business Environment: Concept, Significance and nature of business environment, Elements of environment, Techniques of environmental scanning and monitoring, Global environment and its rationale merits and demerits.	12
IV	Introduction of Financial Management: Nature and Scope of financial Management; Financial Goals, Functions of a Financial Manager, sources of finance, concept and basics of working capital.	12
Total		48

Text Books:

1. Rao and Narayana, Principle and Practice of Management, Konark Publishing, New Delhi.
2. Prasad L. M., Principles & Practice of Management, Sultan Chand, New Delhi.
3. Prasad Manmohan, Management: Concepts and Practices, Himalaya Publication, New Delhi.
4. Chandra, Prasanna, Financial Management, Tata Mc-Graw Hill, New Delhi.
5. Pandey, I. M., Financial Management, Vikas Publishing House, New Delhi.
6. Khan M. Y. and Jain P. K., Financial Management, Tata Mc-Graw Hill, New Delhi.
7. Jain S. P. and Narang K. L., Financial Accounting, Kalayni Publishers, Ludhiana.

Course Outcomes	At the end of this course, the students will be able to record the business transactions, to understand different form of business organisation. It will also enable the students to comprehend the financial reports of business organisations.
------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.5	Fakir Mohan Studies-FMS(Non Credit)	-	-	-

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:3.6(A)	Advanced Accounting (AA)	4	20	80
Objectives	The objective of the course is to expose the students to get more advanced knowledge on company accounts as well as specialized accounts for different types of organization with more emphasis on practical problems.			
Pre-Requisites	Knowledge of final accounts of companies			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities..			

Detailed Syllabus

Unit	Topics	Hours
I	Annual Accounts of Companies: Preparation of Annual Accounts of Companies as per Companies Act, 2013 (Schedule III), Treatment of taxation in preparation of final accounts of companies, Bonus and dividend to shareholders, Managerial remuneration, Acquisition of business, Pre-incorporation profit / loss, Earnings per share: Basic EPS and Diluted earnings per share.	12
II	Legal Provisions to Companies: Legal Provisions relating to Electricity Companies: Depreciation, Reasonable Return, Clear Profit, Disposal of Surplus, Tariffs and Dividends Control Reserve, Contingencies Reserve, Development Reserve, General Reserve; Final Accounts, Double Accounts System, Replacement of an Asset. Life Insurance Companies: Statutory books to be maintained, statutory provisions in preparing the revenue account, valuation balance sheet and balance sheet and Preparation of Final Accounts of Life Insurance Companies.	14
III	Marine and Fire Insurance Accounts: Marine and Fire Insurance Accounts: Reserve for Unexpired Risk, Preparation of Final Accounts of General Insurance Business. Banking Company Accounts: Different systems of Posting, Different statutory books to be maintained, Preparation and Presentation of Financial Statements of Banks.	12
IV	Role of Statuary Bodies in Accounting: General Principles and comparison with commercial accounting, Role of Comptroller and Auditor General of India, Role of Public Accounts Committee, Review of Accounts, and Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB), Government Accounting and Reporting. Insurance Claim: Ascertainment of Value of Asset on the Date of Fire, Claim for Loss of Asset, Claim for Loss of Profit or Consequential Loss.	10
Total		48

Text Books:

1. Arunanandan & Raman, Advanced Accounting, Himalaya Publishing House.
2. G Francis Xavier, Fundamentals of Advanced Accounts, Tata McGraw-Hill.
3. Hanif and Mukherjee, Advanced Accounting, Vol I & II, Tata McGraw-Hill.
4. Maheshwari, S. N. and Maheswari, S. K., Corporate Accounting, Vikas Publishing House.
5. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, Vol.- I and II, S. Chand
6. Jain, S. P. and Narang, K. L., Advanced Accounts, Kalyani Publishers.
7. Sehgal and Sehgal, Advanced Accounting – I and II, Taxmann Publications.
8. Gupta, R.L., Advanced Financial Accounting, Vol. I and II, Sultan Chand & Sons, New Delhi.

Course Outcomes	After this course, the students will be able to record , maintain, rectify, and audit the financial statements of different forms of the business organisations with more efficiently and accurately.
------------------------	---

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:3.7(A)	Corporate Tax planning and GST (CTPG)	4	20	80

Objectives	To provide a conceptual idea about the various provisions of the Income Tax Act related to the corporate sector and study the implications of these provisions on the tax planning of the companies and GST.
Pre-Requisites	Knowledge of direct and indirect tax
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	An overview of Corporate Tax Corporate Tax in India, Assessment of Corporate Assesse- Head wise, Concept of Tax Planning. Tax Management, Tax Evasion, Tax Avoidance. Tax payments – TDS – TCS – Advance payment of Tax.	12
II	Concept of MAT, TDS, Advance Tax MAT, TDS, Advance Tax, Tax Planning as Residential Status, Specific Management decision, Make or Buy, Lease or Own, Retain or Replace, Shut down or Continue, Double taxation relief.	14
III	Understanding of Tax Planning: Tax Planning with reference to: Depreciation, Capital gain, House Property, Amalgamation & Merger. Tax planning for settling up new undertaking: Basis of Location, Basis of nature of Business Foreign Collaboration and Tax Planning: Technician fees, Royalties Securities Transaction Tax, Banking Transaction Tax, Fringe Benefit Tax.	12
IV	Fundamentals of GST: Introduction to GST: Pre-GST Indirect Taxation Structure in India, GST-meaning, features, objectives, Scope and benefits of GST, GST and Centre-State Financial Relations, Dual GST: Benefits of Dual GST, Structure of Dual Model of GST, Central GST – State / Union Territory GST – Integrated GST and GST Cess, Salient features of CGST Act, SGST Act (Odisha State), IGST Act and Various terms used under GST Taxes.	10
Total		48

Text Books:

1. Singhanian, V.K., Direct Taxes: Laws and Practice, Taxmann Publication, New Delhi.
2. Lakhotia R.N, Corporate Tax Planning, Vision Books(P) Ltd.
3. Lakhotia R.N and Lakhotia S, Tax Planning for Non-Resident Indians, Vision Books (P) Ltd.
4. Swain AK & Agrawal, GST: Concepts and Applications, Himalayan PublishingHouse, New Delhi.
5. GST Manual:Taxmann Publication Ltd., New Delhi.
6. GST and Indirect Taxes, Sanjeet Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
7. Mishra, Padhi and Bera, Text Books on GST & Practice, Vikash Publishing House Pvt. Ltd. New Delhi

Course Outcomes	Students will enlarge their knowledge about tax planning and tax management and different provisions of tax so that they can reduce the tax liability of their own income and corporate as well as understanding GST era means their GST filing and GST payments.			
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.6 (B)	Merchant Banking and Financial Services (MBFS)	4	20	80
Objectives	To know conceptual, functional, and regulatory aspects of Indian Capital Market and Merchant Banking activities.			
Pre-Requisites	Basic knowledge of financial market and Instruments			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	An Overview of Merchant Banking: Nature, functions and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - professional Ethics and code of conduct - current Development, Market Participants; Instruments; Regulations; New Issues Market.	12
II	Secondary Market Operations: Growth of Stock Market operations in India; Organization and Functioning of Regional Stock Exchanges, National Stock Exchange(NSE) and OTCEI; SEBI regulations for stock exchanges, NSE and OTCEI, Trading and Settlement mechanism.	12
III	Issue Management of Merchant Banking, Factoring and Securitization: Project Appraisal and Management; Pre-issue and Post-issue management of merchant banker, concept, nature, Forms and scope of Factoring, Factoring vis-à-vis Bills Discounting, Factoring vis-à-vis Forfeiting, Factoring in India current Developments .Securitization: Meaning, nature and scope of securitization, securitization as a Funding Mechanism.	12
IV	Financial Services and Depository System: Meaning and Definition and types, role of financial services in a financial system. Depository System: objectives, participants and operating mechanism, Meaning of brokerage, types of brokers, difference between broker and jobber, SEBI Regulations relating to brokerage business in India. Venture Capital Companies.	12
Total		48

Text Books:

1. Fabozi, F. J., Capital Market, Prentice Hall of India, New Delhi.
2. Fernando, A. C., Indian Financial System, Pearson Education, New Delh.
4. Khan, M.Y., Indian Financial System, TataMc-Graw Hills, New Delhi.
5. Srivastava, R.M., and Nigam, D., Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi.
6. Pathak, Indian Financial System, Pearson Education, New Delhi.
7. Desai, Merchant Banking, Himalaya Publishing House, New Delhi.
8. Abdhani, V., Marketing of Financial Services, Himalaya Publishing House, New Delhi.

Course Outcomes	Students will gain the knowledge about working of merchant banking, functioning of different stock exchange, how to issue securities and how to finance a project, etc.			
Sub. Code	Subject Name	Credit	Int Mark	Ext. Mark
MC- 3.7 (B)	International Finance (IF)	4	20	80

Objectives	To provide a theoretical and practical understanding on various issues involved in international finance from the perspective of a company engaged in international trading.
Pre-Requisites	Basic knowledge of Business Finance
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Forex Market and International Monetary System: Forex Market: meaning, Structure, Exchange Rates, Player, Types of transactions, Risks in Forex Market, International Monetary System, IMF and the World Bank; European monetary system – meaning and scope - Multilateral Financial Institutions: Role of IMF, IBRD and other development banks, International investors and foreign investment institutions, The concept of Balance of Payment.	12
II	Concept of Forex Derivatives: Forex derivatives – swaps, future and option and forward contracts, hedging with currency options and futures, International parity relationship. International Financial Markets and Instruments: International capital and money markets.	12
III	Concept of Management of Forex Exposure: Transaction Exposure, Operating/Economic Exposure, Accounting/Transaction exposure. International Financial Market: Equity Market, Bond Market, International Financing Decisions -Cost of Capital, Debt vs. Equity Decisions.	12
IV	Financing International Trade: Letter of Credit, Bill of Lading, Govt. Programmes to Finance International trade, Counter trade- Forms of counter trade. Exchange rate arrangement in India; Exchange dealings and currency possession; Information and communication and Foreign exchange trades	12
Total		48

Text Books:

1. P.G.Apte, International Financial Management, Tata McGraw Hill, New Delhi.
2. Rajaram S, Forex Guide to Traders and Bankers, R.Rajaram Madras.
3. Alan, C. Shapiro, Multinational Financial Management, Allyn and Bacon Inc, Boston.
4. Jam, Peyrand and Yadav, International Financial Management, Macmillan India Ltd.

Course Outcomes	At the end of the course, the students will understand about international financial system, international monetary system, foreign exchange, how to reduce foreign exchange risk and how increase international transaction.
------------------------	---

4th SEMESTER M.Com

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 4.1	Corporate Governance & Business Ethics (CGBE)	4	20	80

Objectives	The objective of this paper is to provide a theoretical understanding the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders.
Pre-Requisites	Basic Knowledge of corporate governance, CSR and Business ethics
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Historical Perspective of CG, Meaning, Historical Perspective, Features, Objectives, Issues in CG, Theoretical basis of CG, CG Mechanism, CG Systems, Good CG; Landmarks in the emergence of CG:CG Committees, World Bank on CG, OECD Principles, Sarbanes-Oxley Act, 2002, Indian Committees and Guidelines, CII Initiatives.	12
II	Rights & Privileges of Shareholders: Rights & Privileges of Shareholders, Investors Problems & Protection, CG & other Stakeholders, Role of Regulators & Government, Organizational Ethics -Organizations& Organisation culture, Types of Organization, Corporate code of ethics – Formulating, Advantages, implementation Professionalism and professional ethics code.	14
III	Concepts of Ethics and Value : Ethics - An introduction, Concept of ethics, Values & Ethics – Meaning & Types of Values, Ethical Action–Morals, Morality, Moral development pyramid and Beliefs, meaning, Concept, nature, objective and scope of business ethics. Unethical Behaviour & Issues, Corporate Governance Ethics, Ethics in Global Business	12
IV	Concept of CSR: Concept, objective and strategies of CSR, sustaining CSR & future of CSR, Indian Companies Act for CSR, meaning, concept, principles, benefits of social audit.	10
Total		48

Text Books:

1. A. C. Femado, Corporate Governance, Pearson Education.
2. L. P. Hartnari, Business Ethics, Tata McGraw-Hill.
3. B H Agalgatti and S. Krishna, Business Ethics, Niraj.
4. Corporate Governance & Business Ethics – Text & Cases, U. C. Mathur, Macmillan India Ltd.
5. C S V Murthy, Business Ethics, Himalaya Publishing House.

Course Outcomes	At the end of the course, the students will know how to be committed to values, ethical business and making a distinction between personal and corporate funds in the management of the company.
------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 4.2	Business and Industrial Law (BIL)	4	20	80

Objectives	The objective of the paper is to provide the detail provisions of various Acts.
Pre-Requisites	Basic knowledge of business law
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Indian Contract Act, 1872; Negotiable Instruments Act, 1881, Companies Act, 2013.	12
II	Limited Liability Partnership Act, 2008; Factories Act, 1948; Workmen's Compensation Act, 1923; Industrial Disputes Act, 1947.	12
III	Foreign Exchange Management Act, 1999; Depositories Act, 1996; Indian Competition Act 2000, Consumer Protection Act, 1986.	12
IV	Payment of Gratuity Act, 1972, Payment of Bonus Act, 1965; Indian Copy Right Act, 1957; Information Technology Act, 2000.	12
Total		48

Text Books:

1. Maheswari, S. N. and Maheswari, S. K., A Manual of Business Laws, Himalaya Publishing House.
2. Kapoor, N. D., Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
3. Garg, Sareen and Sharma, Business Laws, Kalyani Publishers, Ludhiana.
4. Various Bare Acts.

Course Outcomes	At the end of the course, students will be able to know how to comply with various laws applicable to the business while dealing with business activity.
------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 4.3	DISSERTATION	4	-	100
Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 4.4	GRAND VIVA VOCE	4	-	100

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:4.5(A)	International Accounting (IA)	4	20	80

Objectives	To acquaint the students regarding the international dimensions of accounting, foreign currency translation, transactional reporting and efforts at harmonization.
Pre-Requisites	Basic knowledge of FDI, FPI, MNCs
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Meaning and Importance of International Accounting: Meaning, Importance and Scope of International Accounting, International Dimensions of Accounting- Historical and contemporary perspective, global competition, cross-border mergers and acquisitions, financial innovation. International accounting standards	12
II	Foreign Currency Translation: Foreign currency translation: reasons for translations, financial statement effects of alternative translation rates, foreign currency transactions, translation accounting development, foreign currency translation and inflation, current trends.	14
III	Transactional Reporting: Transactional Reporting, Reporting Practices, Consolidation of Financial statements. International organization of securities, commissions (IOSCO), International Federation of Accountants (IFAs)	12
IV	Financial Statement Analysis Techniques of Financial Statement Analysis, Analyzing global financial statements. Evaluation of Performance	10
Total		48

Text Books:

1. Shirin Rathore, International Accounting, PHI.
2. A.K. Basu, International Accounting Harmonisation, University of Calcutta.
3. B. Banerjee, Contemporary Issues in Accounting Research, IAA Research Foundation.
4. Meigs and Meigs, Accounting: The Basis for Business Decisions, McGraw Hills.
5. Mohapatra A.K. Das, International Accounting, PHI Learning Pvt. Ltd

Course Outcomes	After completion the course, the students will understand about the preparation of financial statements at international level, maintaining and auditing the financial reports at international level.
------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 4.6 (A)	Accounting Standards & Corporate Reporting (ASCR)	4	20	80

Objectives	To provide an understanding the standards of ASB and IASB, and to study the corporate reporting practices in India.
Pre-Requisites	Basic knowledge of Accountancy
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Accounting Theory, Financial Reporting & International Financial Reporting Standards Accounting Theory: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting, Accounting Principles. Financial Reporting: Nature and Objectives; Benefits; General Purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Conceptual Framework – FASB (Financial Accounting Standard Board) and IASB. International Financial Reporting Standards (IFRSs): Role of IASB; Arguments for Global Convergence; Required Disclosure as per IFRSs; Achievements of IASB and Obstacles in Convergence; Difference between IFRSs and Indian Accounting Standards; US GAAP.	14
II	Key Issues in Corporate Financial Reporting: Accounting for Income Tax (Ind AS-12), Property, Plant and Equipment (Ind AS-16), Impairment of Assets (Ind AS-36), Intangible Assets (Ind AS-38), Leases (Ind AS-17), Borrowing Costs (Ind AS-23).	12
III	Key Issues in Corporate Financial Reporting: Accounting for Government Grants and Disclosure of Government assistance (Ind AS-20), the effects of change in foreign exchange rates (Ind AS-21). Employee Benefits (Ind AS-19), Related party disclosures (Ind AS-24), Provisions, contingent liabilities and contingent assets (Ind AS-37).	12
IV	Annual Report and Corporate Disclosure: Annual Reports: Directors Report and Auditor's Report, Accounting Reports, and Modern Trends in Corporate Disclosure.	10
Total		48

Text Books:

1. Rawat, D. S., Students Guide to Ind AS, Taxmann, New Delhi.
2. Jawaharlal, Accounting Theory and Practice, Himalaya Publications.
5. L. S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
6. N. Das Gupta, Accounting Standards: Indian International, Sultan Chand.
7. S. Rathore, International Accounting, Tata McGraw.
8. A.K.Basu, International Accounting Harmonisation, University of Calcutta.
9. Jawaharlal, Corporate Financial Reporting, Taxmann.

Course Outcomes	At the end of course, the students will be able to know how to treat, measure, record the transactions and the disclosure practices. To understand the annual reports, director reports which will also be helpful them to make better decision.
------------------------	--

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 4.5 (B)	Security Analysis & Portfolio Management (SAPM)	4	20	80

Objectives	The objective of this course is to help students understand various issues in security analysis and portfolio management.
Pre-Requisites	Basic knowledge of Stock exchange and Financial securities
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Investment, Fundamental and Technical Analysis: Investments: Nature and scope of investment analysis, element and avenues of investment. Security Markets: Primary and secondary market; Primary market- role, functions and methods of selling securities in primary market. Secondary Market: Role, importance, type of brokers, trading mechanism, listing of securities in stock exchange, Depository- role and need. Fundamental Analysis. Economic analysis, Industry analysis and company analysis, Technical Analysis: Trends, indicators, indices and moving averages applied in technical analysis.	12
II	Efficient Market Hypothesis and Valuation of Securities: Weak, semi-strong and strong market and its testing techniques, Valuation of Securities: Bonds and Equity shares.	12
III	Portfolio Analysis: Estimating rate of return and standard deviation of portfolio, Effect of combining the securities; Markowitz Risk-return optimization; single Index Module or Market Module; Portfolio total risk, portfolio market risk, Simple Sharpe's optimization solution	12
IV	Basics of Capital Market Theory: Capital market line, Security market line, risk free lending and borrowings; factor Models: Arbitrage pricing theory, two factor and multi factor models. Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures.	12
Total		48

Text Books:

1. Fischer Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
2. Sharpe William F., Gordon J Alexander and J.V. Bailly, Investments, Pearson Education, Delhi.
3. Bhalla V. K., Investment Management, S. Chand & Co, New De
4. K James Fransis, Investment Analysis and Management, McGraw Hill, International Edition.
5. Fabozzi Frank J, Investment Management, Pearson Education, Delhi
6. M. Arif Pasha, Security Analysis and Portfolio Management, Vrinda Publications (P) Ltd., Delhi.

Course Outcomes	At the end of the course, the students will be able to make better selection of securities for their investments with low risk and high return.
------------------------	---

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:4.6(B)	Risk Management and Derivatives (RMD)	4	20	80

Objectives	This course will familiarize to students towards application of various tools and techniques of financial risk management.
Pre-Requisites	Fundamental Knowledge of financial markets and trading in financial market
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities..

Detailed Syllabus

Unit	Topics	Hours
I	Fundamentals of Risk: Risk: Definition, types of Risk, Process of Risk Management, The tools of risk Management. Derivatives: Definition and Evolution of derivatives, Derivatives Markets, Types of Derivatives, Derivatives in India.	12
I	Basics of Futures Market, Speculation and Hedging: Functions of futures market, Speculation and hedging, Price spread and hedging, futures and price stabilization, tests of efficiency, Financial futures as a mechanism of risk transference, spot and futures prices. Financial Futures: Interest Rate futures, Currency Futures, (Foreign Exchange) Stock index futures and Financial Futures in India. Risk Management with Futures, Cost of Carry Model, Index Arbitrage, Purchasing Power Parity Theorem.	14
III	Terminology and Methodology of Trading: Terminology and methodology of trading, Types of Options, Option pricing, Swaps, types of Swaps, Swap Valuation, and other derivatives, Speculation with options, Risk management with options & futures.	12
IV	Regulatory bodies and Derivative: Regulatory bodies in Major international Markets, Regulatory framework in India, regulatory instruments and needs, Accounting for derivative transactions	10
Total		48

Text Books:

1. John C. Hill, Options, Futures and other Derivatives, Pearsons.
2. T.V. Somanathan, Derivatives, Tata McGraw Hill.
3. Redhead, Financial Derivatives, Prentice Hall.
4. Lasys Walter, Lexinton, Speculation, Hedge and Commodity Price Forecasting.
5. Miller, H., Financial Innovation and Markets.
6. Hill J. and T. Schneelesiss, Risk Reduction and Potential of Financial Futures.

**Course
Outcomes**

Students will be able to understand the different risks in financial market, What the instruments available to reduce the risk are and how to use various derivative instruments to hedge or reduce the risk.