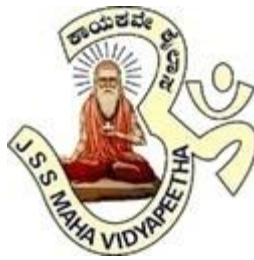


JSS MAHAVIDYAPEETHA

JSS COLLEGE FOR WOMEN

(An Autonomous College under University of Mysore: Re - Accredited by NAAC-‘A’ Grade with CGPA 3.07)

Saraswathipuram, Mysuru – 570 009



POST GRADUATE DEPARTMENT OF COMMERCE

SYLLABUS FOR MASTER OF COMMERCE (M.COM) PROGRAMME

2026 - 2027

CHOICE BASED CREDIT SYSTEM
M.COM COURSE STRUCTURE AND SYLLABUS – from 2026-2027 BATCH
CREDIT PATTERN FOR M.COM DEGREE PROGRAMME

MINIMUM CREDITS REQUIRED FOR M.COM DEGREE PROGRAMME

I to IV Semesters	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
Total	12	48	7	28	1	4	20	80

**MINIMUM CREDITS TO BE REGISTERED BY A STUDENT IN A CBCS SCHEME TO
SUCCESSFULLY COMPLETE M.COM DEGREE IN FOUR SEMESTERS**

Semesters	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	Numbers	Credits	Numbers	Credits	Numbers	Credits	Numbers	Credits
I	04	16	01	04	-	-	05	20
II	04	16	01	04	-	-	05	20
III	02	08	02	08	01	04	05	20
IV	02	08	03	12	-	-	05	20
Total	12	48	07	28	01	04	20	80

I SEMESTER

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	Total
HC01	Accounting Theory	HC	3	1	0	4
HC02	Advanced Financial Management	HC	3	1	0	4
HC03	Advanced Marketing Management	HC	3	1	0	4
HC04	Statistics for Business Decisions	HC	3	1	0	4
SC01	Advanced Auditing*	SC	3	1	0	4
SC02	Business Communication*	SC	3	1	0	4
SC03	Business Policy and Environment*	SC	3	1	0	4

*A student should opt **one** soft-core paper from SC01 or SC02 or SC03

Credits earned: Hard core 16 + Soft Core 4 = 20

II SEMESTER

Sl. No.	Title of the Number course	Hard core/ Soft core/ Open elective	of Credits			
			L	T	P	Total
HC05	Capital Market Instruments	HC	3	1	0	4
HC06	Advanced Human Resources Management	HC	3	1	0	4
HC07	Organizational behavior	HC	3	1	0	4
HC08	Corporate Governance & Business Ethics	HC	3	1	0	4
SC04	Portfolio Management*	SC	3	1	0	4
SC05	Legal Aspects of Business*	SC	3	1	0	4
SC06	Foreign Exchange Management*	SC	3	1	0	4

*A student should opt **one** soft-core paper from SC04 or SC05 or SC06

Credits earned: Hard Core 16 + Soft Core 4 = 20

III SEMESTER

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	Total
HC09	Business Research Methods	HC	3	1	0	4
HC10	International Business	HC	3	1	0	4
SC07	Elective Group A: Business Taxation: Paper 1 – Corporate Tax Law and Planning**	SC	3	1	0	4
SC08	Elective Group B: Human Resource Management: Paper 1 – Strategic Human Resource Management**	SC	3	1	0	4
SC09	Elective Group C: Financial Accounting: Paper 1 – Accounting for specialized Institution**	SC	3	1	0	4
SC10	Elective Group D: Management Accounting: Paper 1 – Marginal Costing and Decision Making**	SC	3	1	0	4
SC11	Elective Group E: Financial Management: Paper 1 – International Financial Management**	SC	3	1	0	4
SC12	Elective Group F: Marketing: Paper 1 – Service Marketing	SC	3	1	0	4
SC13	Elective Group G: Banking: Paper 1 – Banking Financial Services Management	SC	3	1	0	4
SC14	Elective Group H: Insurance: Paper 1 – Management of Life Insurance	SC	3	1	0	4
OE	Retail Banking/ Personal Financial Management/Financial Accounting/Management of Non-Profit Organization/Business Management.	OE	3	1	0	4

A Student should opt **two Elective group from Elective Group A, B, C, D, E, F, G and H

Credits earned: Hard Core 08 + Soft Core: 08 + OE 4 = 20

IV SEMESTER

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	Total
HC11	International Accounting	HC	3	1	0	4
HC12	Operations Research	HC	3	1	0	4
SC15	Strategic management*	SC	3	1	0	4
SC16	OR Project Work *	SC	0	1	3	4
SC17	Elective Group A: Business Taxation: Paper 2 – Goods and Services Tax and Customs Duty**	SC	3	1	0	4
SC18	Elective Group B: Human Resource Management: Paper 2 – International Human Resource Management**	SC	3	1	0	4
SC19	Elective Group C: Financial Accounting: Paper 2 – International Financial Reporting Standards (IFRS)**	SC	3	1	0	4
SC20	Elective Group D: Management Accounting: Paper 2 – Cost Management**	SC	3	1	0	4
SC21	Elective Group E: Financial Management: Paper 1 – Strategic Financial Management**	SC	3	1	0	4
SC22	Elective Group F: Marketing: Paper 2 – International Marketing**	SC	3	1	0	4
SC23	Elective Group G: Banking: Paper 2 – Banking Technology**	SC	3	1	0	4
SC24	Elective Group H: Insurance: Paper 2 – Management of Non-Life Insurance**	SC	3	1	0	4

* Major project work is a soft-core course. The students can register for the Project work or Strategic Management, all carrying four credits each.

** Students must register for 2nd paper in the elective group selected by them in the III semester as soft core.

Credits earned: Hard Core: 08 + Soft Core: 12 = 20

PROJECT WORK

A student in the fourth semester shall register for a Project Work which carries 4 credits. Work load for Project Work and tutorial class is 1 hour per batch of 4 students per week for the teacher.

Continuous assessment criteria for Project work include:

1. Component-I (C1): Presentation of synopsis and Periodic Progress Reports - 15 Marks
2. Component-II (C2): Results of work and draft report - 15 Marks
3. Component-III (C3): Final Viva-voce and Project Report Evaluation – 70 marks.

Final Viva-voce examination is for 20 marks and The Project Report Evaluation is for 50 marks.

Note: Guiding 4 students for project work is considered to be equal to 01 hour of class room teaching.

The Project work report shall be prepared as per the broad guidelines given below:

- a. Project report shall be typed in Times New Roman with one and half line spacing in 12 Font Size.
- b. The size of the project work report shall be with a minimum of 40,000 words and a maximum of 50,000 words.
- c. Project work report shall be printed on both sides of the paper.
- d. The project work report shall be Normal/spiral bounded.

Elective Groups

Any two groups from the available electives shall be selected by a student at the commencement of the III Semester. Once a group has been selected, no change in the selected group will be allowed later. While the first paper of the selected group will be taught in Semester III, second paper of the selected group will be taught in Semester IV as Soft-Core Courses. The Department will announce in the beginning of the third semester, any two or more elective groups which will be offered during III and IV semesters depending upon the availability of faculty members and the demand for electives.

Group A: Business Taxation 1. Corporate Tax Law and Planning 2. Goods and Services Tax and Customs Duty	Group B: Human Resource Management 1. Strategic Human Resource Management 2. International Human Resource Management
Group C: Financial Accounting 1. Accounting for Specialized Institution 2. International Financial Reporting Standards (IFRS)	Group D: Financial Management 1. International Financial Management 2. Strategic Financial Management
Group E: Management Accounting 1. Marginal Costing and Decision Making 2. Cost Management	Group F: Marketing 1. Marketing Services 2. International Marketing
Group G: Banking 1. Banking financial services management 2. Banking Technology	Group H: Insurance 1. Management of Life Insurance 2. Management of Non-Life Insurance

M.Com Programme Outcomes (POs)

PO1: Disciplinary Knowledge & Academic Excellence

Apply advanced knowledge of Commerce, Accounting, Finance, Management, Taxation, Auditing and Business Laws to achieve academic excellence, develop professional competence, and empower women through holistic, inclusive, and value-based education for meaningful contributions to business and society.

PO2: Critical Thinking & Problem Solving

Apply critical thinking, analytical reasoning, and problem-solving skills to evaluate complex business situations and make effective managerial and financial decisions.

PO3: Research & Innovation

Conduct quality research using appropriate research methodologies, analytical tools, and innovative approaches to address business and societal challenges.

PO4: Communication & Professional Skills

Demonstrate effective communication, digital literacy, teamwork, leadership, and professional competencies required for academic, corporate, entrepreneurial and research environments.

PO5: Ethical, Legal & Sustainable Practices

Practice ethical values, legal compliance, corporate governance, environmental sustainability, and social responsibility in professional and organizational decision-making.

PO6: Leadership & Entrepreneurship

Exhibit leadership, entrepreneurial mindset, managerial competence, and decision-making skills to lead teams and create sustainable business opportunities.

PO7: Global & Contemporary Business Perspectives

Evaluate national and global business environments, financial markets, emerging technologies, public policies, and contemporary business issues to make informed strategic decisions.

PO8: Collaboration & Interdisciplinary Learning

Collaborate effectively with multi disciplinary teams and integrate interdisciplinary knowledge from Commerce, Economics, Management, Technology and allied disciplines to address business, organizational, and societal problems.

PO9: Strategic Decision Making

Apply strategic thinking, business analytics, and evidence-based approaches to formulate, implement, and evaluate organizational strategies for sustainable growth.

PO10: Consultancy Skills

Provide professional consultancy and advisory services in accounting, finance, taxation, auditing and business management using analytical and ethical approaches. Develop lifelong learning competencies to provide professional solutions for business organizations and contribute to continuous personal and professional development

Program Name: M.Com	Semester: I
Course Title: ACCOUNTING THEORY	
Course Code: HC01	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: The course provides the coverage of the meaning of accounting theory, its types, approaches to formulate accounting theory; the IASB's conceptual framework; recognition, measurement and disclosure principles of elements of financial statements and framework of accounting regulation and policy in India.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Acquaint a set of logical principles for evaluation and development of sound accounting practices.

CO2: Gain knowledge on conceptual framework of accounting theory

CO3: Understand the recognition, measurement and disclosure principles of elements of financial statements.

CO4: Gain knowledge on accounting regulatory framework in India and develop Critical thinking skills to analyze and interpret accounting transactions.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	1	1	2	1	1	1	2	2
CO 2	3	2	2	1	2	1	1	1	1	2
CO 3	3	3	2	1	3	1	2	1	2	3
CO 4	3	3	2	1	3	1	2	1	3	3

3. Pedagogy: Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies will be the integral part of instruction.

4. Course contents:

Module 1: The Meaning of Theory and Accounting Theory; Relationship with Accounting Research and Practice. Types of Accounting Theories – Syntactical, Semantically and Behavioral Theories, Approaches to Formulation Accounting Theory. Ownership Theories, Proprietary, entity and fund theories.

Module 2: The Conceptual Framework of Accounting: The IASB Framework for the preparation and presentation of financial statements. Users of Accounting Information and their Information needs, Objectives of Financial Statements, Underlying Concepts and Assumptions; Qualitative Characteristics of Financial Statements, Constraints on Relevant and Reliable Information, Structure and format of financial statements. Physical and financial capital maintenance concepts. Case study analysis.

Module 3: Recognition, Measurement and disclosure of elements of income statements and balance sheet: The concept of revenue and expense; their recognition principles and processes, measurement methods and disclosure issues. Gains and losses from extraordinary items, discontinued operations, effects of changes in accounting principles, and prior period items. Definition of asset, liability and owners' equity; their types and characteristics; their recognition principles, measurement methods and disclosure issues. Problems and Case Study Analysis.

Module 4: The Framework of Accounting Regulation and Policy: Need for and evolution of accounting regulation in India. Regulatory provisions of accounting in Indian Companies Act. Role of MCA, NFRA, NACAAS, ICAI, SEBI and RBI in framing and enforcing accounting regulation in India. Meaning and objectives of accounting policy. Economic and social consequences of accounting regulation and policies. Analysis of Significant Accounting Policy Statements disclosed by the companies in their annual reports.

References:

1. Anthony R.N., D.F. Hawkins and K.A Merchant, Accounting: Text and cases, McGraw Hill, 1999.
2. Richard G, Schroeder, Myrle W. Clark and Jack M. Cathey: Financial Accounting Theory and Analysis: Text reading and cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting theory, Quorum Books, 2000.
4. Jawahar Lal, Accounting theory and practice. Himalaya Publishing House, 2008.
5. L.S. Porwal, Accounting Theory, TMH, 2000.
6. Thomas R. Dyckman, Charles J Davis, Roland E Dukes, Intermediate Accounting, Irwin McGraw – Hill.
7. Eldon S Hendricksen, Accounting Theory.
8. www.iasb.org

Programme Name: M.Com	Semester: I
Course Title: ADVANCED FINANCIAL MANAGEMENT	
Course Code:HC02	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This comprehensive course in Financial Management provides a strategic and analytical framework for corporate financial decision-making. Students will master the core concepts of value creation, capital allocation, risk management, and capital structure optimization required in modern corporate environments.

2. Course Outcomes (COs) : On successful completion of the course, the students' will be able to

CO1: Students will be able to apply the core principles, scope and functions of financial management and apply concept of time value of money to value cash flows occurring at different points of time.

CO2: Students will be able to evaluate rank and select long term investment projects using capital budgeting techniques and make strategic discussions under situation like capital rationing.

CO2: Students will be able to incorporate risk and uncertainty into investment appraisals using various risk adjusted capital budgeting techniques they will also able to evaluate and selection investment project by adjusting inflation.

CO4: Students will be able to analyse different theories of capital structure and their impact on firm value additionally they will gain the ability to calculate the specific cast of various sources of finance and determine WACC to inform financing decision.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1:	3	2	-	1	-	-	1	1	2	2
CO2:	3	3	2	1	-	2	1	1	3	3
CO3:	3	3	3	1	-	2	2	1	3	3
CO4:	3	3	2	1	2	1	2	1	3	3

3. Pedagogy: Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects. Analysis of leverage and dividend policies should be based on a sample of leading corporate organizations such as SENSEX companies, followed by seminar presentations and group discussions.

4. Course Content

Module 1: Introduction- Meaning, scope and functions of Financial Management. Corporate Objectives- Profit Maximization and wealth Maximization, Time value of Money.

Module 2: Capital Budgeting Decision- Importance- challenges- NCF estimation, DCF Techniques- NPV vs. IRR- Multiple IRR problem- Fisher's rate of intersection - Modified IRR (MIRR) - Capital Rationing.

Module 3: Risk Analysis in Capital Budgeting: Inflation in capital budgeting, real vs. nominal discount rates. – Approaches to risk absorption- expected net present value (ENPV) - Pay back methods- Risk-Adjusted Discount rate- use of normal distributions – sensitivity analysis- Measurement of project risk- risk analysis of project portfolios.

Module 4: Capital structures decision- Meaning, factors impacting leverage decision – NI approach, NOI approach, traditional approach, MM approach, trade – off theory, pecking order theory. EBIT – EPS – MPS Analysis. Cost of capital- Cost of equity- cost of preferred capital – cost of debt – cost of retained earnings- WACC- Marginal cost of capital.

Reference:

1. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore.
2. Financial Management: Pandey, I.M, Vikas Publishing House, New Delhi.
3. Financial Management: Khan M.Y. and Jain P.K, Tata McGraw Hill, New Delhi.
4. Financial Management: Chandra, Prasanna; TMH, New Delhi.
5. Financial management and Policy: Van Horn; Prentice Hall of India.
6. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay.
7. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.
8. Financial Management and Policy: Text and Cases: V K Bhalla, Annual Publishers, 2002.
9. <https://www.icai.org>

Programme Name: M.Com	Semester: I
Course Title: ADVANCED MARKETING MANAGEMENT	
Coursre Code:HC03	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive exploration of modern marketing principles, strategic frameworks, and evolving industry trends. Students will master the core concepts of value creation, consumer psychology, tactical marketing mix execution, and contemporary digital landscapes required to drive business growth in the 21st century

2. Course Outcomes (COs) : On successful completion of the course, the students' will be able to

CO1: Apply the fundamental evaluation and objectives of marketing and analyse how organisations create customer value satisfaction and retention through effective segmentation targeting and positioning strategies

CO2: Formulate formulate comprehensive marketing mix strategies by integrating product development pricing techniques promotional tools and distribution channel of Management to achieve organisation goals.

CO3: Analyse the consumer buying decision process and the psychological / sociological factors that influence buyers behaviour in both offline and online contexts

CO4: Identify and assess contemporary trains in the marketing landscape including Green marketing social marketing CRM logistic management to propose solutions for modern business challenges.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	2	—	—	2	1	2	1
CO2	3	3	—	2	—	3	2	2	3	2
CO3	3	3	2	—	—	—	2	3	2	—
CO4	3	3	2	2	3	2	3	3	3	2

3. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

4. Course Content

Module 1: Marketing: Concept and tools: Meaning and definition of marketing, marketing concepts, evaluation of marketing concepts and its stages – objectives of marketing – building customer satisfaction, value and retention. Understanding the value philosophy - marketing in 21st century – e-commerce - demarketing- Marketing mix - Market segmentation, targeting and positioning – Case studies.

Module 2: Marketing Mix Decision: Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development Pricing decisions: Factors affecting price determination; Pricing policies and, strategies, Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix Distribution decisions: Channels of distribution; Channel management. – Case studies

Module 3: Consumer Behavior: Consumer buying process; factors influencing consumer buying decisions, Modules of Consumer Behavior, online consumer behavior – Case studies.

Module 4: Trends in marketing: Service markets, social marketing; online marketing; Green marketing; direct marketing; rural marketing; CRM, Logistic management– Case studies.

Reference:

1. Marketing Management: Philip Kotler and Kevin Lane Keller, PHI 14th Edition, 2012
2. Marketing management-Text and Cases: KS Chandrasekhar, Tata McGraw Hill- Vijaynicole, First edition, 2010.
3. Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.
4. Marketing – An Innovative approach to learning and teaching- A south Asian perspective: Lamb, hair, Sharma, Mc Daniel, Cengage Learning — 2012

Program Name: M.Com	Semester: I
Course Title: STATISTICS FOR BUSINESS DECISIONS	
Course Code: HC04	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course introduces students to statistical methods and their applications in business decision-making. It covers probability theory, sampling techniques, time series analysis, and multivariate analysis used in business research and forecasting. The course develops analytical and quantitative skills for interpreting data, evaluating business problems, and making informed managerial decisions. It emphasizes the practical application of statistical tools in diverse business situations.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Apply probability concepts, random variables, expected values, and theoretical probability distributions to analyze uncertainty and support business decisions.

CO2: Select and apply appropriate sampling methods, utilize the Central Limit Theorem, and conduct hypothesis testing for business research.

CO3: Analyze time series data by identifying trend, seasonal, cyclical, and irregular variations and use forecasting techniques for business planning.

CO4: Employ correlation, regression, multiple correlation, partial correlation, and ANOVA techniques to solve business problems and support managerial decision-making.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through interactive lectures, numerical problem-solving sessions, and case-based discussions to strengthen statistical concepts and their business applications. Students engage in practical exercises, assignments, and group activities that promote analytical thinking and data interpretation skills. Real-world business examples are incorporated to enhance understanding of statistical decision-making. Continuous assessment and classroom participation are encouraged to reinforce learning outcomes.

4. Course Contents:

Module 1: Probability Theory and Theoretical Distributions: Meaning, terminology, types and rules. Random variables and use of expected value in decision making. Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

Module 2: Sampling: Meaning of sample and population. Probability and non-probability methods of sampling. Use of random digits to choose random samples. Sampling from normal and non-normal populations. The Central limit theorem. Use of sampling in business decisions, Testing of hypothesis

Module 3: Time Series Analysis: Variations in time series. Cyclical, seasonal and irregular variations. Trend analysis. Application of time series analysis in forecasting.

Module 4: Multivariate Analysis: Partial Correlation, Multiple Correlation and Regression, Correlation Analysis. Analysis of Variance. Application of multivariate analysis in business decisions.

Reference:

1. Statistics for Business and Economics: Wonnacott and Wonnacott Wiley Publications
2. Econometrics: Wonnacott and Wonnacott Wiley Publications
3. Statistics: Sanchetti and Kapoor
4. Statistical Analysis for Decision Making: Morris Hamber

Programme Name: M.Com	Semester: I
Course Title: ADVANCED AUDITING	
Course Code: SC01	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive introduction to the principles, practices, and modern dimensions of financial auditing. Students will explore the foundational concepts of audit planning, internal controls, and standard procedures like vouching, verification, and valuation of assets and liabilities. The curriculum emphasizes compliance with global and national regulatory frameworks, including International and Indian Auditing Standards (SAs), and examines the structural roles of oversight bodies like the CAG and PCAOB. Additionally, the course addresses the evolving landscape of the profession by covering auditing in computerized environments, digital transformation, and specialized contemporary practices such as management, energy, and environmental audits.

2. Course Outcomes (COs) : On successful completion of the course, the students' will be able to

CO1: Students will be able to apply fundamental concepts, types, objectives and procedures of auditing and apply appropriate vouching techniques to variety receipts and payments

CO2: Able to apply appropriate principles and procedures for the verification and valuation of assets and liabilities in financial statements

CO3: Able to interpret and apply specific standards on auditing to maintain quality control, ensure proper audit documentation and fulfil responsibilities regarding fraud detection during audit.

CO4: Describe and evaluate emerging areas of Auditing and evaluate their role in enhancing corporate governance.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	1	2	-	-	-	1	2
CO2	3	3	-	-	2	-	-	-	2	3
CO3	3	3	2	2	3	-	2	1	2	3
CO4	3	2	2	-	3	1	3	2	3	2

3. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

4. Course Content:

Module 1: Introduction to Auditing: Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audits - Advantages of Auditing – Auditor - Qualification, Qualities, Rights and Duties, Computerized Environment, Auditing and Digitalization Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Programme. Auditing Boards - GAAS, CAG, PCAOB.

Vouching: Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Module 2: Verification And Valuation Of Assets And Liabilities: Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Module3: Auditing Standards: AASB - Scope and Function. Auditing Standards- Scope, Procedures for issuing Auditing Standards, Auditing Standards- Overall Objectives of the Independent Auditor and the conduct of an audit in accordance with standards on auditing (SA 200), Quality control for an audit of financial statements (SA 220), audit documentation (SA 230), The Auditor Responsibilities Relating to Frauds in an audit of financial statements (SA 240), Consideration of laws and regulations in an audit of financial statements.

Module 4: Recent Trends in Auditing: Management audit; Energy audit; Environment audit, Corporate Audit.

Reference:

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH

Program Name: M.Com	Semester: I
Course Title: BUSINESS COMMUNICATION	
Course Code: SC02	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course focuses on developing effective communication skills required in professional and business environments. It covers oral, written, employment, and group communication techniques essential for workplace success. The course enhances students' ability to communicate confidently, professionally, and ethically in diverse organizational settings.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the fundamentals of business communication, communication processes, barriers, and the significance of cross-cultural communication in organizations.

CO2: Demonstrate effective employment and oral communication skills through preparation of resumes, application letters, group discussions, interviews, presentations, and professional interactions.

CO3: Apply principles of effective written communication in drafting business letters, reports, and other organizational documents with clarity and professionalism.

CO4: Develop and manage group communication processes, including meetings, presentations, business etiquette, and the use of modern communication technologies in organizational settings.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, interactive discussions, role plays, presentations, and practical communication exercises. Students participate in group discussions, mock interviews, report writing, and business correspondence activities to strengthen communication competencies. Real-life business scenarios and case studies are used to enhance professional communication skills.

4. Course Contents:

Module1: Introduction: Definition and classification of communication, purpose of communication, process of communication, importance of communication in management, communication structure in organization, barriers & gateway in communication, 7 Cs of communication, Impact of cross-cultural communication.

Module 2: Employment Communication: Writing CVs & Application Letter, Group discussions, interview, types of interviews, candidates' preparation, Interviewer's preparation; Impact of Technological Advancement on Business Communication; Communication networks, Intranet, Internet, teleconferencing, videoconferencing. Oral communication: What is oral Communication, principles of successful oral communication, two sides of effective oral communication, effective listening, non-verbal communication, Body language, Paralanguage.

Module 3: Written Communication: Purpose of writing, pros & cons of written communication, clarity in writing, principles of effective writing, writing technique. Business letters and reports: Introduction to business letters, Types of business letter, Layout of business letter, Reports: definition & purpose, types of business reports, reports writing.

Module 4: Group Communication: Meetings: need, importance & planning of Meetings, drafting of notice, Agenda, minutes & resolutions of Meeting, writing memorandum, press release, press conference, Business etiquettes – netiquettes, telephonic & table etiquettes. Presentation skills: What is a presentation: elements of presentation, designing a presentation. Advanced visual support for business presentation, types of visual aid, appearance & posture, practicing delivery of presentation.

Reference:

1. Lesikar RV & Pettit Jr. JD – Basic Business Communication: Theory & Application (Tata Mc GrowHill, 10th Edition).
2. Bisen & Priya – Business Communication (New Age International Publication)
3. Kalkar, Suryavanshi, Sengupta - Business Communication (Orient Blackswan)
4. M.K. Sehgal & V. Khetrapal - Business Communication (Excel Books).
5. P.D. Chaturvedi – Business Communication (Pearson Education, 3rd Edition 2006).
6. Sharma R.C., Mohan Krishna – Business: Correspondence and Report Writing (Tata McGraw Hill, 3rd Edition).

Program Name: M.Com	Semester: I
Course Title: BUSINESS POLICY AND ENVIRONMENT	
Course Code: SC03	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1.Course Description: This course provides the coverage of business as a social system, internal and external environment, business ethics, social responsibility and business policy

2.Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concept, nature, significance, and components of the business environment, and evaluate the impact of internal and external environmental factors on business organizations.

CO2: Analyze the principles of business ethics, corporate social responsibility (CSR), the doctrine of trusteeship, and the provisions of the Competition Act in promoting ethical and responsible business practices.

CO3: Apply the concepts and classifications of business policy to formulate and evaluate functional policies related to production, personnel, finance, and marketing.

CO4: Analyze the impact of globalization, World Trade Organization (WTO), government initiatives business growth and entrepreneurship and assess contemporary trends and challenges in the Indian business environment.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	1	1	2	2	3	2	2	1
CO 2	2	3	1	2	3	2	2	2	2	2
CO 3	3	3	2	2	2	3	2	2	3	2
CO 4	3	3	2	2	2	3	3	2	3	2

3.Pedagogy: Course activities consist of lectures, tutorials, case study analysis, group discussions, seminar presentation, assignment writing and tests. Lecture sessions focus on providing conceptual understanding and analytical setting for the aspects of the course content.

4. Course Contents:

Module 1: Introduction: Business in a social system; Concept and Nature and significance of business environment, need to study business environment, Elements of Business Environment- internal environment and external environment- Economic-political-sociocultural-technological environment; Environmental analysis - Techniques, Government, Business Interface, Changing Dimensions of Indian Business – case studies.

Module 2: Business Ethics: Principles of Business Ethics; Doctrine of trusteeship; unethical practices; good ethics and good business. Social responsibility of business; Doctrine of social responsibility: Rationale of social responsibility; recent trends in Corporate Social Responsibility; Salient features of Competition Act.

Module 3: Business Policy: Importance of business policy-essentials of business policy classification or business policy-Production policy-personnel policy- Financial policy- Marketing Policy. case studies.

Module 4: Globalization and WTO; Make in India policy- objectives and features; Financial inclusion policy; Business incubators- meaning definition; types; services of incubators; stages of Created with PDFBear.com 10 incubations; Sun-rise sectors of India Economy. Challenges of Indian economy. Recent trends-Anti globalization wave- Reasons; US protectionism policies; Brexit.

References:

1. Awasthappa, K. (2014). Essentials of Business environment. New Delhi: Himalaya Publishing House.
2. Cherunilam, F. (2014). Business Environment: Text and Cases. New Delhi: Himalaya Publishing House.
3. Ghosh, P.K. & Kapoor, G.K. (2000). Business Policy and Environment. New Delhi: S. Chand and Sons.
4. Singh, S. (2013). Environmental Policy in India. New Delhi: IIPA.
5. Rudar Dutt and Sundaram (2005). Indian Economy. New Delhi: S. Chand and Sons.
6. Dasgupta, A. & Sengupta. (1998). Government & Business. New Delhi: Allied Book Agency.
7. Misra, S.K. and Puri, V.K. (2004). Economic Environment of Business. New Delhi: Himalaya Publishing House.

Programme Name: M.Com	Semester: II
Course Title: CAPITAL MARKET INSTRUMENTS	
Course Code:HC05	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This comprehensive course provides a deep dive into the architecture, instruments, and mechanisms of modern capital markets, financial services, and derivative instruments. Students will explore the global and domestic evolution of financial markets, examining how capital is raised, managed, and allocated in India and globally. The curriculum covers a broad spectrum of financial instruments, structural market services like debt securitization and factoring, and the strategic application of derivatives, options, and swaps for risk management and investment.

2. Course Outcomes (COs) : On successful completion of the course, the students' will be able to

CO1: Describe overall capital market system and its contribution for growth of a country also able to identify and evaluate various capital market instruments.

CO2: Describe the core concepts features and operation landscape of the financial services sector in India and also able to explain the mechanism of depth securitization and factoring and lies there benefits to the financial system and stay updated on the current regulatory guidelines governing these activities

CO3: Apply the basic features and the critical role of derivative market play in risk management differentiate forward and future contracts and understanding their pricing and settlement mechanisms also able to know that how do commodity future stock future and index futures work.

CO4: apply the basic features and various types of option and swap contracts in the financial market able to calculate the potential pay offs for both buyers and sellers of option contract under different scenarios determine the value of option under different methods and able to know that does swap helps reduce financial risk.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	-	-	1	3	2	2	2
CO2	3	2	1	-	2	1	2	2	2	3
CO3	3	3	2	-	-	-	2	1	3	2
CO4	3	3	2	-	-	-	2	1	3	2

3. Pedagogy: Teaching method comprises of lecture sessions, and tutorials. Lecture session focus on providing conceptual understanding and analytical settings for select aspects of the course contents.

4. Course contents:

Module 1: Capital markets: In overview of financial markets, origin, nature and role of Capital markets – Globalization of capital markets – Capital markets in India. Capital Market Instruments: Stocks, Bonds, Debentures, ADRs, GDRs, IDRs, ETFs, and Units of Mutual Funds.

Module 2: Financial services: Concept of financial services, features and scope of financial services in India. Securitization of debts – Definition, Securitization and Factoring, benefits, securitization in India, Current Guidelines on securitization.

Module 3: Derivatives – Basic features – Role of Derivative Markets – Forwards and Futures – Commodity futures: Stock futures and Index futures.

Module 4: Options and Swaps: Stock options and Index options – Swaps – Currency Swaps and Interest rate swaps.

Reference:

1. Financial institutions and markets –By Bhole. (TMH)
2. Financial markets – By M.Y. Khan (vivek)
3. Financial derivatives: Dr.G. Kotreshwar.
4. Financial derivatives – Parashuraman
5. Financial services – By M.Y.Khan (wiley India)
6. Emerging scenario of financial services - Gorden and Natarajan.
7. Derivatives and Financial Innovations: Manish Bansal and Navneet Banshal (Mc Graw Hill).
8. Financial derivatives, concepts and problems: Gupta S.L (Prendise and Hall)
9. Fundamentals of Financial Derivatives (Wiley India) – Parushuraman N.R
10. Derivatives and Risk Management. (Pearson) -Sundaram Janaki Raman.

Program Name: M.Com	Semester: II
Course Title: ADVANCED HUMAN RESOURCE MANAGEMENT	
Course Code: HC06	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive understanding of Human Resource Management (HRM) in the context of a dynamic business environment. It covers human resource planning, recruitment, selection, training and development, performance appraisal, compensation, and career management. The course also examines the impact of economic reforms on HRM practices and the role of HR in achieving organizational goals.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts, objectives, functions, and strategic role of Human Resource Management (HRM), and assess the impact of the changing business environment and economic reforms on HR practices.

CO2: Apply the principles and techniques of human resource planning, job analysis, recruitment, selection, and Human Resource Information Systems (HRIS) in organizational decision-making.

CO3: Analyze human resource development practices, including training, performance improvement, promotion, transfer, discipline, and quality management, to enhance employee effectiveness.

CO4: Evaluate compensation and reward systems, performance appraisal, counseling, and career management practices for improving employee motivation and organizational performance.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	1	2	2	2	3	2	2	1
CO 2	3	3	2	2	2	3	2	2	3	2
CO 3	3	3	2	2	2	3	2	2	3	2
CO 4	3	3	2	3	2	3	2	2	3	2

3. Pedagogy: Course activities consist of lectures, tutorials, case study analysis, group discussions, seminar presentation, assignment writing and tests. Lecture sessions focus on providing conceptual understanding and analytical setting for the aspects of the course content.

4. Course Contents:

Module 1: Environmental Context: New economic policy and changing business technological –socio-economic and political and legal environment, structural reforms and their implications for HRM in India- Response of the management-worker and unions to structural reforms and their implications for HRM in India-Response of the management –Worker and unions to structural adjustment. Concepts of human resource management-Meaning Objectives-Scope and functions-Perspective of HRM: linking corporate strategies and policies with HRM Organization of HRM department.

Module 2: Human Resources Planning and Procurement: Job analysis and evaluation, job description, job specification –job rotation and job enrichment. Human resource planning importance- objectives and problems. Recruitment-meaning-recruitment policy, sources – factors affecting selection decision-selection procedure. Human resource information system.

Module 3: Human Resource development: Meaning-concepts of HRD-objectives of training-organization of training programmers-methods-advantages and limitations of training. Evaluation of training programme HRD for total quality management. Transfer policy Promotion Policy-Demotion and Discipline- consequences of indiscipline –disciplinary procedure.

Module 4: Compensation/Rewards System: Significance of reward system in business organization. Compensation system in practice-systems of promoting -factors determining employee compensation and rewards-dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- counseling. -career planning and management.

Reference:

1. Human Resource Management: Strategies and Action -Armstrong
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - Edwin Phillip
5. Human Resources Management—L.M. Prasad

Course Title: ORGANISATIONAL BEHAVIOUR**Course Code: HC07****No. of Credits: 04****Hours per Week: 05 Hours****Total Contact Hours: 70****Continuous Internal Evaluation Marks: 30****Semester End Examination Marks: 70**

1. Course Description: This course introduces the fundamental concepts, scope, and significance of Organizational Behaviour (OB) and its role in understanding workplace behaviour. It examines individual behaviour, including personality, learning, values, attitudes, and motivation, and their influence on organizational effectiveness. The course also explores group dynamics, leadership, communication, stress management, and conflict resolution.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts, scope, and significance of Organizational Behaviour (OB), and analyze the influence of individual, organizational, and environmental factors on workplace behaviour.

CO2: Analyze individual behaviour in organizations by evaluating personality, learning, values, attitudes, abilities, and their impact on employee performance and organizational effectiveness.

CO3: Apply various theories of motivation and stress management to enhance employee performance, job satisfaction, and organizational productivity.

CO4: Evaluate group behaviour, leadership, communication, and conflict management practices, and recommend appropriate strategies to improve teamwork and organizational effectiveness through case study analysis.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	1	2	2	2	2	2	2	1
CO 2	3	3	2	2	2	2	2	2	2	1
CO 3	2	3	2	3	2	3	2	2	2	2
CO 4	2	3	3	3	2	3	2	3	3	2

3. Pedagogy: Course activities consist of lectures, tutorials, case study analysis, group discussions, seminar presentation, assignment writing and tests. Lecture sessions focus on providing conceptual understanding and analytical setting for the aspects of the course content.

4. Course Contents

Module1: Introduction: Meaning-Definitions and scope of organizational behaviour – Fundamental Concepts of OB – Key elements of OB: people-Organizational structure-technology and environment - Contributing Disciplines to OB-Psychology-Sociology-social psychology- Anthropology- Political science-OB and Management-Comparative roles in organization- Formal and Informal organization - Case studies.

Module 2: Foundations of Individual Behaviour: Foundations of Individual Behaviour: Personal factors, psychological factor, organizational factors and environmental factors. Personality - Personality determinants, Theories of Personality, Major Personality Attributes influencing OB. Perception-Meaning and definitions, factors influencing perception. Attitudes - sources of attitude, attitude and job satisfaction. Values- Importance of Values, Sources of Values. Learning– Theories of learning.

Module 3: Motivation: The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs-theory-theory X and Theory Y-Hygiene theory-contemporary theories of motivation-ERG Theory-three needs theory- cognitive evaluation theory and others. Work Stress- sources of stress, stress management. Case studies.

Module 4: Foundations of Group Behaviour: Defining and classifying groups-group process-group tasks-cohesive groups-group dynamics-Leadership-nature and importance-functions styles- Communication: Nature and Types-Effective Communication-Roles of Formal and Informal Communication-Conflict management-The process of conflict-Types of conflict –Functional and Dysfunctional Conflict-Resolution of conflict-Case studies.

Reference:

1. Organizational Behaviour: Concept, Theory and Practice-Nirmal Singh
2. Organizational Behaviour - Fred Luthans
3. Organization Theory and Behaviour - V S P Rao and PS Narayana
4. Organizational Behaviour - Niraj Kumar
5. Organizational Behaviour – K. Aswathappa
6. Management of organizational change –Harigopal

Program Name: M.Com	Semester: II
Course Title: CORPORATE GOVERNANCE AND BUSINESS ETHICS	
Course Code: HC08	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course introduces students to the concepts and principles of corporate governance, business ethics, and corporate social responsibility. It examines governance frameworks, ethical practices, accountability mechanisms, and major corporate governance reforms in India. The course emphasizes responsible business conduct and the role of organizations in promoting sustainable and ethical business practices.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the concepts, principles, theories, and models of corporate governance and evaluate their significance in organizations.

CO2: Analyze the evolution of corporate governance in India and assess the recommendations of major corporate governance committees and reform initiatives.

CO3: Apply principles of business ethics to address ethical issues in various functional areas of business and support ethical decision-making.

CO4: Evaluate the role of corporate social responsibility, corporate accountability, and sustainable business practices in business and society.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, classroom discussions, case studies, and student presentations. Real-world examples and committee reports are used to enhance understanding of governance and ethical issues. Assignments, seminars, and interactive learning activities help students develop analytical and decision-making skills related to corporate governance and business ethics.

4. Course Contents:

Module 1: Concept of Corporate Governance: Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance, present scenario and case studies.

Module 2: Corporate Governance and Role of committees in India: Need and Importance of Committee Reports, Emergence of corporate governance, corporate governance committees-Cadbury Committee on corporate governance, 1992, Sarbanes-Oxley Act, 2002, Kumar Mangalam Birla Committee, 1999, Naresh Chandra Committee Report, 2002, Narayana Murthy committee Report, 2003, Dr. J. J. Irani Committee Report on Company Law, 2005, -case studies.

Module 3: Business Ethics: Concept and Importance, Nature and importance of Business ethics, Principles of Business ethics, Arguments for and against business ethics, 7 corporate ethics, Benefits of corporate ethics, techniques to improve ethical conduct of business, Ethics in functional areas of business-marketing, HRM, Accounting and auditing, Finance, etc., ethics and Science and technology, philosophy and culture-managing ethics and legal compliance. Case analysis.

Module 4: Corporate Social Responsibility: Corporate crimes-company and society relations, corporate social challenges-corporate accountability-business and ecology-case analysis.

References:

1. Business ethics by L.P. Hartman, Tata Mc Grawhill.
2. Business ethics by W.H.Shaw-(Thomson)⁷
3. Corporate management and Accountability by L.C. Gupta (Mc Millan Institute for FM and Research, Chennai-1974)
4. Strategic Management by Hill, Ireland and Horkisson (Thomson)
5. Business and society by Keith Davis (Mc Graw Hill)
6. Corporate Governance by Kenneth Kim, John R. Nofsinger, Derek J Mohr, 2010 3/E, Prentice Hall

Programme Name: M.Com	Semester: II
Course Title: PORTFOLIO MANAGEMENT	
Course Code: HC04	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive exploration of investment management, security analysis, and portfolio optimization. Students will master the analytical tools required to evaluate financial securities, assess market efficiencies, and construct balanced investment portfolios. The curriculum bridges theoretical frameworks with practical strategies, covering fundamental and technical analysis, modern portfolio theory, and rigorous performance evaluation. By the end of the course, participants will be equipped to manage risks, optimize returns, and make data-driven investment decisions in dynamic global markets.

2. Course Outcome (CO) : On successful completion of the course, the students' will be able to

CO1: Describe the fundamental concepts of portfolios and explain the systematic process objectives and principles involved in effective portfolio management

CO2: Conduct fundamental analysis and apply technical analysis tools and there is to forecast stock performance and evaluate market efficiency

CO3: Analyse various types of investment risk and utilize modern portfolio theories to select and build a balanced diversified investment portfolios that align with specific risk return objectives

CO4: Evaluate the performance of investment portfolios using standard measures and implement appropriate revision strategies to maintain and optimal portfolio.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1:	3	1	-	1	-	-	2	1	1	2
CO2:	3	3	2	2	-	-	2	1	2	3
CO3:	3	3	3	2	1	1	2	2	3	3
CO4:	3	3	2	2	2	1	1	1	3	3

3. Pedagogy: Students must work out assigned individual topics, present seminars and participate in case studies or group discussions.

4. Course contents:

Module 1: Introduction: Portfolio: Meaning and Characteristics, Portfolio management – meaning, objectives, principles, importance and portfolio management process.

Module 2: Security Analysis: Fundamental analysis – Economic analysis – Industry analysis and Company analysis. Forecasting company earnings, valuation of companies, forecasting individual stock performance. Technical analysis - meaning, assumptions and principles, theories of technical analysis -Dow theory, Random walk theory and Elliot wave theory. Charting techniques – market indicators – breadth indicators, trading volume, confidence index, relative strength analysis and contrary opinion theory. Support and resistance levels of market. Pricing pattern. Moving average and exponential moving average. Efficient market hypothesis – levels of efficiency, techniques for measuring efficiency, empirical tests. Concept of breadth and depth.

Module 3: Portfolio Analysis and Selection: theory and practices – risk analysis – types of risks – risk management –diversification of risk – analysis of risk – building a balanced portfolio. Characteristics of portfolio analysis –, Markowitz risks return optimization. Capital asset pricing model, index models and arbitrage pricing theory and multifactor models of risk and return. Liquidity vs. Safety – income vs. Growth – short term and long term – risk vs. Return – need for insuring risk to attract stable investors.

Module 4: Portfolio Revision and Evaluation: portfolio revision and its strategies. Mutual funds - geometric mean return - Sharpe, Treynor and Jensen's performance measures - optimal portfolio selection – importance of computer data analysis of security analysis and portfolio analysis

References:

1. Portfolio Analysis and Management – Ballad
2. Modern Portfolio Theory and Investment Analysis – Edwin J. Elton and Martin J.Grubor.
3. Security Analysis and Portfolio Management – Fisher and Gordon
4. Security Analysis and Portfolio Management – V. A. Avdhani
5. Financial Engineering: A complete guide to financial innovation – Marshal / Bansal
6. Security Analysis and Portfolio Management – S. Kevin
7. <https://www.icai.org>
8. <https://icmai.in>

Program Name: M.Com	Semester: II
Course Title: LEGAL ASPECTS OF BUSINESS	
Course Code: SC05	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides an understanding of the legal framework governing business activities and transactions. It covers laws relating to transfer of property, intellectual property rights, right to information, and environmental protection. The course enables students to understand legal rights, duties, and compliance requirements essential for conducting business in a dynamic and regulated environment.

2. Course Outcomes : Upon successful completion of the course, students will be able to:

CO1: Explain the legal provisions relating to transfer of property and analyze their application in business transactions involving movable and immovable properties.

CO2: Examine the concepts and legal framework of intellectual property rights, including patents, trademarks, copyrights, geographical indications, and designs.

CO3: Interpret the provisions of the Right to Information Act, 2005, and evaluate the rights, responsibilities, and transparency mechanisms established under the Act.

CO4: Assess the provisions of the Environment Protection Act, 1986, and analyze environmental issues, regulatory measures, and business responsibilities toward environmental sustainability.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, tutorials, case studies, and interactive discussions on legal issues affecting businesses. Emphasis is placed on understanding statutory provisions, judicial interpretations, and practical applications of business laws. Assignments and case-based learning activities help students develop legal awareness and compliance-oriented decision-making skills.

4. Course Contents:

Module 1: Law Relating to transfer of property: Important definition, Types of properties, Movable and Immovable properties, Properties which cannot be transfer, rule against perpetuities, provisions relating to sales, Mortgage, charge, lease, gift and actionable claim.

Module 2: Law relating to intellectual property: concept and development of intellectual property law in India, law and procedure relating to patents, trademarks and copyrights, geographical indications, design act, overview of laws relating to other intellectual property rights, intellectual property appellate board.

Module 3: The Right to information act, 2005: Background, salient features covering important terms in the act, powers and functions information officers, transparency, rights of the citizens to get information of the Public Authority (Central and State Government), offences and penalties under the Act.

Module 4: Environment protection act, 1986: concepts of environment, environment pollution, environment pollutants, hazardous substance, occupier, types of pollution, global warning, causes for ozone layer depletion, remedies, powers and rules of central government to protect and promote environment in India.

Reference:

1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
4. Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow, 2006
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008
6. S.S. Gulsan, Business Law, 3rd Edition, EB
7. Akhileshwar Pathak, Legal Aspects of Business, 2nd edition, TMH
8. K.R. Bulchandani, Business Law for Management, 4th edition, HPH.

Programme Name: M.Com	Semester: II
Course Title: FOREIGN EXCHANGE MANAGEMENT	
Coursre Code:SC06	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive exploration of the global monetary architecture, foreign exchange (forex) markets, and the mechanisms used to manage currency risks. It bridges macroeconomic theory with the practical financial engineering required by corporations and regulatory bodies to navigate international trade and investment safely. Students will learn to analyze the balance of payments, calculate complex currency rates, utilize derivatives for hedging, forecast exchange rates, and interpret the regulatory framework governing foreign exchange with a specific focus on India.

2. Course Outcome (CO) : On successful completion of the course, the students' will be able to

CO1: Gain Knowledge on the international monetary system and international financial markets and analyse foreign exchange reserves BOT and the need for effective foreign exchange management

CO2: Analyse the functioning of foreign exchange markets and exchange rate quotations and various currency heading tools such as forwards options futures and swaps to manage foreign exchange risk.

CO3: Analyse the theories and priority parity conditions of exchange rate determination and apply technical time series and fundamental approaches to forecast foreign exchange rates

CO4: Examine foreign exchange management practices in India including composition and conservation of forex reserves key provisions of FEMA and FCRA and rupee payment agreements.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	-	-	-	3	2	2	-
CO2	3	3	-	2	-	1	3	-	3	2
CO3	3	3	3	1	-	-	2	1	3	2
CO4	3	2	-	-	3	-	2	-	2	3

3. Pedagogy: The course is taught through the lecture and discussion mode. Practical exercises including actual calculation of exchange rates as well as interaction with foreign exchange divisions of banks would be part of the learning exercises.

4. Course Contents:

Module 1: International Monetary System, International Financial Markets-Currency basket, Currency convertibility –on capital account and current account. Foreign exchange reserve, Balance of payments, balance of trade, current account deficit, Need for effective forex management.

Module 2: Foreign Exchange Markets and Foreign Exchange Rates, Spot and Forward Foreign Exchange Markets, Quotations and Market Rules, direct and indirect quotes, Hedging tools - Currency Forwards, Currency Options, Currency Futures, Currency Swaps

Module 3: Foreign Exchange Rate Determination, Theories of Exchange Rate Determination, Fundamental International Parity Conditions – Purchasing Power and Interest Rate Parity, Covered Interest Parity, Forecasting Exchange Rates - Technical Forecasting, Time Series Modeling, Fundamental Forecasting.

Module 4: Foreign Exchange Management in India – Forex reserve and its composition, Main provisions of FEMA and FCRA, Conservation of foreign exchange reserves, Rupee payment agreements.

References:

1. Foreign Exchange: Concepts, Practice and Control, C. Jeevanandam, Sulthan Chand and Sons, 2016
2. Foreign Exchange Arithmetic, C.Jeevanandam, Sulthan Chand and Company, 2009
3. Foreign Exchange Management, Esha Sharma, Prime Student, 2015
4. Foreign Exchange Management, Subbulakshmi v, Seethapathi K, Institute of Chartered Financial Analyst, 2004
5. Foreign Trade and Foreign Exchange, O.P. Agarwal and P.K. Chaudhury, Himalaya Publishing House, 2015
6. Practitioner's Guide to Foreign Exchange Management, C.A. Sudha and G. Bhushan, Wolters Kluwer, 2016

Program Name: M.Com	Semester: III
Course Title: BUSINESS RESEARCH METHODS	
Course Code: HC09	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course introduces the basic concepts and methods of business research and their importance in solving business problems and supporting decision-making. It covers the research process, research design, data collection methods, sampling techniques, and questionnaire preparation. Students will learn the basics of statistical analysis and hypothesis testing used in business research. The course also introduces data analysis techniques and the interpretation of research findings. Finally, it develops the skills required to prepare and present clear and well-structured business, technical and academic research reports.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts, objectives, scope, types, approaches, research process, research design, and ethical issues involved in business research.

CO2: Design appropriate research methodologies by selecting suitable data collection methods, sampling techniques, questionnaire design, measurement, and scaling techniques for business research.

CO3: Apply statistical tools and hypothesis testing techniques to organize, analyze, and interpret business research data for informed decision-making.

CO4: Analyze research data using univariate, bivariate, and multivariate statistical techniques and interpret the findings effectively and prepare professional business, technical, and academic research reports by following appropriate research methodology, documentation, referencing, and presentation standards.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	3	2	3	1	2	2	2	1
CO 2	3	3	3	2	2	1	2	2	3	2
CO 3	3	3	3	2	2	2	2	2	3	2
CO 4	3	3	3	3	2	2	2	2	3	3

3. Pedagogy: Course activities consist of a combination of lectures, interactive classroom discussions, case studies, group activities, practical exercises, seminars presentations, tests and research-based assignments. Students will gain hands-on experience in questionnaire design, data collection, statistical analysis, and report writing using real-life business scenarios.

4. Course contents:

Module1: Introduction to Research: Meaning – Objectives, Business research – meaning, features and objectives. Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research. Ethical issues in business research.

Module 2: Methods and Tools of Data Collection: Sources and methods of primary and secondary data collection, sampling techniques and sample size. Questionnaire design: measurement and scaling techniques.

Module 3: Data Processing, Analysis and Interpretation: Data editing, Coding and Classification. Descriptive statistics, Hypothesis Testing, Interpretation of data and research findings, Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis.

Module 4: Analysis and Presentation: Report writing -Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography Plagiarism: Meaning, causes and prevention, Use of AI Tools and Digital Applications in research, Publication of research papers and research dissemination.

Reference:

1. Business Research Methods, William G. Zikmund, The Dryden Press
2. Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications
3. Methodology in Social Research, Partha Nath Mukherjee, Sage Publications
4. Research Methodology –Concepts and Cases by Seepak Chawla and Neena Sodhi, Vikas Publications.

Programme Name: M.Com	Semester: III
Course Title: INTERNATIONAL BUSINESS	
Course Code: HC10	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive analysis of global commerce, trade theories, and macro-environmental forces. Students will evaluate how multinational corporations operate, analyze the institutional frameworks governing global trade, and examine India's evolving strategic position within the international market.

2. Course Outcome (CO) : On successful completion of the course, the students' will be able to

CO1: Explain the fundamental theories of international Trade and identify the key diverse trends and stages that lead a business to transition from a domestic to a global orientation

CO2: Evaluate the impact of trading blocks and international organisations on trade liberalisation and global regulatory frame

CO3: Examine the organisation structures strategic dominance and ethical codes of conduct of MNC with a specific focus on their evolving role and influence within the Indian economy

CO4: Critically analyse India's trade policies, EXIM regulations and globalisation strategies identifying both the opportunities and obstacles India faces as an emerging market in the global setting.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	-	-	2	3	2	2	-
CO2	3	3	2	-	2	-	3	2	2	2
CO3	3	3	2	2	3	2	3	3	3	2
CO4	3	3	3	2	2	2	3	2	3	3

3. Pedagogy: The course would be taught under LTP method. The lecture sessions are designed to be interactive with the students expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designed group handling a prescribed for presentation and interaction, in a three-way interactive process. It basically involves preparing field reports and presenting them for plenary discussions.

4. Course contents:

Module 1: Introduction: International business and marketing – Theories of International Trade, trends in international trade – reasons for going international, global sourcing and production sharing – international orientation – internalization stages – growing economic power of developing countries – international business decisions.

Module 2: International business environment: Trading environment – commodity agreement – cartel – state trading – trading blocks. Groupings- SAARC, EU, BRICS AND ASEAN. GATT/WTO and trade liberalization - the Uruguay round – evaluation – UNCTAD, IMF, World Bank.

Module 3: Multinational corporations: Definitions – organizational structures – dominances of MNC's – recent trends – code of conduct – multinationals in India.

Module 4: India in the Global setting: India an emerging market - India in the global trade – liberalization and integration with global economy – obstacles in globalization – factors favoring globalization, globalization strategies. Trade policy and regulations in India. Trade strategies – trade strategy of India, export import policy- regulation and promotion of foreign trade in India.

Reference:

1. Chadha G. K: WTO and Indian economy
2. G. S Batra and R. C Dangwal : International business (New trends)
3. Jean Pierre & H. David Hennessay : Global marketing strategies

Program Name: M.Com	Semester: III
Course Title: CORPORATE TAX LAW AND PLANNING	
Course Code: SC07	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides a comprehensive understanding of corporate taxation, tax planning, and tax compliance applicable to corporate entities. It covers the computation of corporate income, Minimum Alternative Tax (MAT), special tax provisions, assessment procedures, and international taxation. The course also equips students with practical knowledge of tax return filing, tax deduction procedures, and strategic tax planning in a corporate environment.

2. Course Outcomes: Upon successful completion of the course, students will be able to:

CO1: Explain the concepts, objectives, and legal provisions relating to corporate taxation, residential status, and computation of corporate tax liability, including MAT.

CO2: Analyze special tax provisions, tax incentives, mergers, demergers, and business restructuring transactions for effective tax management.

CO3: Apply tax planning techniques, assessment procedures, TDS provisions, and return filing requirements to ensure corporate tax compliance.

CO4: Evaluate international taxation concepts, double taxation issues, tax avoidance mechanisms, and the role of tax havens in global business operations.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, practical demonstrations, case law analysis, and discussions on contemporary corporate tax issues. Students engage in the analysis of corporate financial statements, tax computations, and e-filing procedures. Hands-on exercises, case studies, and assessment-based activities help develop practical skills in corporate tax planning, compliance, and decision-making.

4. Course content:

Module 1: Introduction: Importance and Objectives of Corporate tax. Definition of Indian Company, Domestic Company, Foreign Company, Widely held Company, Closely held Company, Residential Status of a Company and incidence of tax, Computation of Income and Tax – Minimum Alternative Tax.

Module 2: Special Provision: like 80 HHC, 80 IA, 80 IB, 10 A. Merger and Demergers, Conversion of Partnership / Private Limited to LLP and vice versa.

Module 3: Tax planning and Procedure for assessment: Tax avoidance and tax evasion. Tax planning with all heads of income pertaining to Companies, corporate dividend. Corporate dividend policy and bonus shares. Tax return, refunds, rectification, appeals and revision. Deduction of Tax at sources, remittances procedure, implications of delay in payment and filing returns.

Module 4: International Taxation: introduction, double taxation and its avoidance mechanism: tax havens

Reference:

1. Direct Taxes: Agarwal PK “Tax Planning for Companies”(Hind Law Publications)
2. Corporate tax Planning and Management: Lokhotia (Vision Publishers)
3. Corporate tax Planning and Management: Dr. H.C Mehrotra and Dr. S.P Goyal (Sahitya Bhawan Publications)
4. Corporate Tax Planning: Dr. Singhania.

Program Name: M.Com	Semester: III
Course Title: STRATEGIC HUMAN RESOURCE MANAGEMENT	
Course Code: SC08	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive understanding of the principles and practices of Human Resource Management in contemporary organizations. It focuses on the strategic role of HRM, industrial relations, labor reforms, emerging trends in human resource practices, and global perspectives on HRM. The course enables students to understand the alignment of human resource strategies with organizational objectives, analyze employee relations and workforce management practices, and examine HR systems followed in different countries. It also equips students with the knowledge and skills required to address contemporary human resource challenges in a dynamic business environment.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts, functions, and strategic role of Human Resource Management and its alignment with organizational strategy.

CO2: Analyze industrial relations practices, labor reforms, trade unions, collective bargaining, and employee participation in organizations.

CO3: Evaluate emerging trends and contemporary practices in Human Resource Management, including outsourcing, retirement planning, and compensation strategies.

CO4: Compare Human Resource Management practices across different countries and evaluate the role of International Human Resource Management in a global business environment.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	2	2	2	3	2	2	3	2
CO 2	3	3	2	2	3	2	2	2	2	2
CO 3	3	3	2	2	2	3	3	2	3	2
CO 4	3	3	2	2	2	3	3	3	3	2

3. Pedagogy: Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Teaching will emphasize the analysis of real-world HR practices, industrial relations issues, and strategic HR challenges through case-based learning and industry examples.

4. Course content:

Module1:Introduction- Concept-Personnel/Human Resources Function in India- Emergence of HRM- Distinctive feature of HRM- Ensuring underpinning of HRM to business strategy: In practice objective of HRM- Corporate Strategy and Strategic HRM- Concept- The origin- Strategic Human Resource Management- Aligning HR to Corporate Strategy- HRM in Practice.

Module2:Industrial Relation Perspective- The concept- Scope of Industrial relations- Objectives of industrial relations changing values and their impact- Industrial conflict- Trade unionism- Reforms in labor legislations- Employee participation in organization- Reforms in Labor legislations Employees' participation in organization- Collective bargaining- Grievance procedure.

Module3:Trends in HRM-Strategic approach, HR Role as a catalyst-Scope and nature of HRM- Human Resource Outsourcing- Planning Retirement- Trends in 21st century in wages/Salary schemes.

Module 4:Human Resource Management in Other Countries-A Competitive analysis HRM in Japan- HRM in the USA- International Human Resource Management-An analysis-HRM in Single European Market- HRM in Eastern Europe.

Reference:

- 1.Strategic Human Resource Management- Text and Cases=- K. Prasad(Mc Millan)
- 2.Human Resources Management- Gary Desler, (Pearson Education)
- 3.Human Resources Management- Raymond Noe.

Program Name: M.Com	Semester: III
Course Title: ACCOUNTING FOR SPECIALIZED INSTITUTION	
Course Code: SC09	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description:

This course provides an in-depth understanding of advanced accounting principles and practices applicable to corporate, banking, insurance, and specialized business organizations. The course also covers accounting for government grants, hotels, educational institutions, voyage accounts, packages and containers, and investments.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Prepare and interpret consolidated financial statements by applying appropriate accounting treatments for intercompany transactions, dividends, and asset revaluation.

CO2: Apply the legal and regulatory provisions governing banking companies, including asset classification, non-performing assets (NPAs), capital adequacy, and the preparation of financial statements.

CO3: Analyze the accounting and reporting requirements of life and non-life insurance companies in accordance with the Insurance Act, LIC Act, GIC Act, and IRDA regulations.

CO4: Apply accounting standards and specialized accounting practices relating to government grants, hotels, educational institutions, voyage accounts, packages and containers, and investments.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	2	2	2	2	2	1	3	3
CO 2	3	3	2	2	3	2	3	1	3	3
CO 3	3	3	2	2	3	2	3	1	3	3
CO 4	3	3	2	2	3	2	2	2	3	3

3. Pedagogy: Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies is the integral part of instruction.

4. Course Content:

Module: 1 Accounting treatment and Disclosures, Consolidation of Accounts-Balance sheet and Profit and Loss Account-Treatment of Dividends, Reevaluation of Assets- Intercompany Owings.

Module: 2 Legal Provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, Classification of Banking Companies Assets, Capital adequacy ratio and preparation of Financial Statements.

Module3: Legal Provisions as per Insurance Act1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non-life insurance companies, IRDA Act and provisions relating to final accounts

Module4: Accounting for Government Grants AS12-Accounting for Hotels- Accounting for Educational Institutions Voyage Accounts- Accounting Package and Containers- Accounting for Investments AS13

Reference:

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (PearsonEducation)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy by Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)

Program Name: M.Com	Semester: III
Course Title: MARGINAL COSTING AND DECISION MAKING	
Course Code: SC10	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course introduces the concepts and techniques of marginal costing and standard costing used for planning, cost control, and managerial decision-making. It covers cost behavior, absorption and marginal costing, cost-volume-profit analysis, break-even analysis, and profit planning. Students will learn how to apply marginal costing techniques in business decisions such as pricing, make-or-buy, product mix, and shutdown decisions. The course also explains the principles of standard costing and variance analysis for effective cost control and performance evaluation through practical problems and case studies.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts of marginal costing, absorption costing, cost behavior, and prepare income statements using marginal and absorption costing techniques.

CO2: Apply Cost-Volume-Profit (CVP) analysis, Break-Even Analysis, and Profit-Volume Ratio to evaluate business performance and support profit planning.

CO3: Analyze managerial decision-making situations using marginal costing techniques for pricing, product mix, make-or-buy, special orders, shutdown, and other strategic decisions.

CO4: Apply the principles of standard costing and variance analysis to measure cost performance, control costs, and improve organizational efficiency.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	2	2	1	2	1	2	2
CO 2	3	3	2	2	2	2	2	1	3	2
CO 3	3	3	2	2	2	3	2	2	3	3
CO 4	3	3	2	2	2	2	2	2	3	3

3. Pedagogy: Course activities consist of lecture, group discussion, seminar presentations, assignments writing and tests. Solving problems and evaluating decisions, including the financial and cost data, of selected firms will be integral parts of Instructions.

4. Course contents:

Module 1: Introduction: Meaning and definition of marginal cost and marginal costing – classification of cost on the basis of behaviour, absorption costing – meaning, difference between marginal costing and absorption costing – advantages and limitations of marginal costing. Income statements under absorption costing and marginal costing – problems.

Module 2: Contribution: Meaning – Uses, cost volume profit analysis (CVP) – break-even point – break even chart: margin of safety, angle of incidence, Basic assumptions of break-even analysis – limitations of CVP analysis – problems.

Profit volume ratio: meaning – ascertainment of P/V ratio – uses of P/V ratio - ascertainment of BEP, value of sales to earn a desired profit, variable cost, fixed cost, profit, margin of safety and contribution - problems.

Module 3: Marginal costing and managerial decisions – meaning of decision making, differential analysis, types of choice decisions, profit planning, pricing decision, make or buy decision, add or drop products, sell or process further (Joint and by products), operate or shut down, special orders, replace or retain decisions – problems.

Module 4: Standard Costing: Objectives-Principles-Determination of Standards for Material-Labor-Direct Expenses & Overhead Costs-Variable and Fixed Costs- Case Studies. Variance Analyses: Material, Labor, and Overhead Variances-sales & Profit Variances- Disposition of Variances- Assessing the Significance of Standard Cost Variance-Standard Cost Accounting-Case Studies.

Reference:

1. Accounting for managers: Dr. Jawaharlal (Himalaya publishing House).
2. Accounting for managers: (ICFAI publications).
3. Advanced management accounting – Ravi M Kishore (Taxman's publications)
4. Management accounting: RSM Pillai & Bagavathi – S Chand & Co.
5. Introduction to management accounting- Horngren, Sundem and Stratton Prentice Hall of India Pvt. Ltd, New Delhi – 110001.

Programme Name: M.Com	Semester: III
Course Title: INTERNATIONAL FINANCIAL MANAGEMENT	
Course Code:SC11	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive exploration of International Financial Management (IFM). It prepares students to navigate the complex global financial ecosystem. Students will gain the analytical tools and strategic frameworks required to manage corporate finances across national borders. The curriculum bridges macroeconomic theories with real-world corporate financial decisions. Key areas of focus include foreign exchange markets, cross-border investment appraisal, international portfolio dynamics, and advanced currency risk mitigation techniques.

2. Course Outcomes (COs) : On successful completion of the course, the students' will be able to

CO1: Evaluate in MNC environments to assets operation financial risks and analyse foreign exchange to understand currency fluctuations and understand international monetary systems to map global capital flows and interpret BOP. evaluate economic health and apply financial parity conditions to forecast exchange rate movements.

CO2: Apply international capital budgeting techniques to evaluate foreign investment projects and identify suitable international sources of finance

CO3: Analyse the risk and return of international portfolio and foreign direct investments while considering political taxation currency and institutional factors.

CO4: Evaluate foreign exchange exposure and apply exchange rate theories quotations and appropriate editing techniques to manage currency risk in international transactions.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	-	-	3	2	3	2
CO2	3	3	2	-	-	2	3	-	3	2
CO3	3	3	2	-	2	-	3	2	3	2
CO4	3	3	-	-	-	-	2	-	2	3

3. Pedagogy: The lecture sessions focus on providing conceptual understanding and analytical setting for select Aspects of the course content. This session focuses on student involved and student driven content study Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course content.

4. Course Content:

Module 1: Environment of International Financial Management: Introduction- Multinational Enterprise and MNC Financial Management-Foreign Exchange Market-International Monetary System- Balance of Payments and International Economic Linkages- Parity Conditions in international finance.

Module 2: International capital budgeting: Factors affect a foreign project, problems in foreign investment analysis, project vis-à-vis parent cash flows, discount rate and adjusting cash flows. Adjusted present value (APV) model. International Sources of Finance – Foreign currency convertible bonds, ADRs, GDRs, European convertible bond and other sources. Sovereign Wealth Funds. (Problems on NPV method)

Module 3: Foreign Investment-Analysis- International Portfolio investment-its channels, types of risks faced by international portfolio investors, Institutional constraints for international portfolio investment, foreign Direct Investment- determination of foreign currency discount rate- Management of political risk- Taxation issues in cross- border financing and investment. Measuring return and risk of foreign investments.

Module 4: Foreign Exchange Risk Management: Introduction, factors affecting foreign exchange risk, Role of SWIFT in Foreign exchange, National and international payment Gateways, NOSTRO, VOSTRO and LORO Accounts, Exchange position, Exchange rate quotation, Forward exchange rate quotation, Forward point determination, broken period forward rate, merchant rates, Exchange rate determination, Exchange rate theories. Techniques for hedging currency risk.

Reference:

1. Apte, P.G., “International Financial Management”, Tata McGraw Hill Publishing Limited.
2. Vij, Madhu, “International Financial Management”, Excel Books.
3. Sharan, Vyuptakesh, “International Financial Management”, Prentice Hall of India.
4. H.R.Machiraju – International Financial Management HPH
5. Janikiraman :- International Financial Management – Biztantra
6. Shapiro, A., “Multinational Financial Management”, Prentice Hall of India.
7. Madura, Jeff, “International Financial Management”, Thomson Publications.
8. David K. Eieteman, etal, Multinational Business Finance, Pearson Education.
9. <https://www.icai.org>
10. <https://icmai.in>

Programme Name: M.Com	Semester: III
Course Title: SERVICE MARKETING	
Course Code: SC12	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive exploration of the unique concepts, strategies, and challenges embedded in the marketing of services. Unlike traditional product marketing, service marketing requires a distinct framework due to the intangible, inseparable, variable, and perishable nature of services. Students will master the extended marketing mix (the 7 Ps) and analyze how service firms build customer loyalty, maintain ethical standards, and drive growth. The curriculum bridges theory and practice by deeply examining specialized, high-growth sectors, including financial services and national/international educational institutions.

2. Course Outcomes (COs) : On successful completion of the course, the students' will be able to

CO1: Explain the concepts characteristics and distinctive features of services and of the 7Ps services marketing in developing marketing strategies for service firms

CO2: Analyse the ethical issues market growth and marketing mix strategies associated with consumer and industrial services

CO3: Evaluate branding advertising marketing mix decisions and growth strategies for financial services in the Indian context

CO4: Apply service marketing concepts and strategies to professional and educational services considering contemporary National and international trends.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	-	2	-	2	1	-	1	1
CO2	3	3	2	2	3	2	2	2	2	2
CO3	3	3	2	2	2	2	3	2	3	3
CO4	3	3	2	3	2	3	3	3	3	3

3. **Pedagogy:** The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

4. Course Contents:

Module 01: Marketing Services: Concepts and issues – definition of services – differences between goods marketing and service marketing –nature and characteristics of services – the seven P ‘s of services-marketing strategies of service firms.

Module 02: The features of service marketing: Ethics in service marketing – challenges in service marketing – growth of service markets – consumer services – industrial services –marketing mix for service marketing.

Module 03: Marketing of financial services: Branding and advertising of financial services – need and importance of financial marketing - marketing mix for financial organization – financial advertising - financial advertising in India – financial marketing market growth strategies.

Module 04: Marketing of educational services including professional education: Service characteristics and their implication of education – marketing strategies – marketing mix for educational service-strategies for marketing, recent trends in service marketing in the national and international context.

Reference:

1. Kenneth E Clow, et al, Services Marketing Operation Management and Strategy, Biztantra, 2nd Edition, New Delhi, 2004.
2. Halen Woodroffe, Services Marketing, McMillan, 2003.
3. Valarie Zeithaml et al, Services Marketing, 5th International Edition, Tata McGraw Hill, 2007.
4. Christian Gronroos, Services Management and Marketing a CRM Approach, John Wiley, 2001.
5. Gronroos, Service Management and Marketing –Wiley India.

Program Name: M.Com	Semester: III
Course Title: BANKING FINANCIAL SERVICES MANAGEMENT	
Course Code: SC13	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides a comprehensive understanding of banking operations, financial services, and risk management in the modern banking environment. It covers the structure of the Indian banking system, sources and uses of bank funds, credit management, and banking performance evaluation. The course also examines emerging banking services, diversification strategies, and the challenges associated with financial risks and electronic banking.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the structure, functions, regulatory framework, and financial statements of the Indian banking system.

CO2: Analyze the sources and applications of bank funds, lending practices, credit appraisal processes, and customer profitability in banking operations.

CO3: Evaluate credit monitoring mechanisms and apply risk management concepts relating to interest rate, liquidity, credit, market, operational, and solvency risks.

CO4: Assess bank diversification strategies, mergers, financial service expansion, and banking performance using ratio analysis and the CAMELS framework.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, tutorials, case studies, and discussions on contemporary banking practices. Students engage in the analysis of banking operations, financial statements, credit appraisal processes, and risk management scenarios. Practical examples and industry-based learning activities help develop analytical skills and an understanding of banking and financial services management.

4. Course Contents:

Module 1: Overview of Indian Banking System: Overview of Indian Banking System, Functions of banks, key Acts governing the functioning of Indian banking system – RBI Act 1934, Negotiable Instruments Act 1881, Banking Regulations Act 1948 – Rights and obligations of a banker, Overview of Financial statement of banks – Balance sheet and Income Statement.

Module 2: Sources And Application Of Bank Funds: Capital adequacy, Deposits and non-deposit sources, Designing of deposit schemes and pricing of deposit services, application of bank funds – Investments and Lending functions, Types of lending– Fund based, non-fund based, asset based – Different types of loans and their features, Major components of a typical loan policy document, Steps involved in Credit analysis, Credit delivery and administration, Pricing of loans, Customer profitability analysis.

Module 3:Credit Monitoring and Risk Management: Need for credit monitoring, Signals of borrowers' financial sickness, financial distress prediction models – Rehabilitation process, Risk management – Interest rate, liquidity, forex, credit, market, operational and solvency risks – risk measurement process and mitigation, Basic understanding of NPAs and ALM.

Module 4:Mergers, Diversification and Performance Evaluation:Mergers and Diversification of banks into securities market, underwriting, Mutual funds and Insurance business, Risks associated therewith. Performance analysis of banks – background factors, ratio analysis and CAMELS.

Reference:

1. Padmalatha Suresh and Justin Paul, “Management of Banking and Financial Services,Pearson, Delhi, 2012.
2. Meera Sharma, “Management of Financial Institutions – with emphasis on Bank and RiskManagement”, PHI Learning Pvt. Ltd., New Delhi 2
3. Peter S. Rose and Sylvia C. and Hudgins, “Bank Management and Financial Services”, TataMcGraw Hill, New Delhi, 2012

Program Name: M.Com	Semester: III
Course Title: INSURANCE – PAPER 1: MANAGEMENT OF LIFE INSURANCE	
Course Code: SC14	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides a comprehensive understanding of the principles and practices of life insurance and its role in financial security. It covers life insurance contracts, annuities, pensions, underwriting processes, and policy conditions. The course also familiarizes students with regulatory aspects and contemporary developments in the life insurance sector in India.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the principles of life insurance, insurance contracts, actuarial science, and the significance of life insurance at different stages of life.

CO2: Analyze the concepts of annuities and pensions, their various forms, and the role of pension schemes in financial planning and retirement security.

CO3: Evaluate underwriting practices, risk assessment procedures, and the factors influencing insurability in life insurance management.

CO4: Interpret policy conditions and privileges, including revival, surrender value, nomination, assignment, and non-forfeiture provisions applicable to life insurance policies.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, problem-solving exercises, case studies, group discussions, seminars, and assignments. Students are encouraged to analyze practical insurance scenarios and regulatory issues to strengthen conceptual understanding. Interactive learning activities help develop analytical and decision-making skills related to life insurance management and policy administration.

4. Course Content:

Module 1: Principles of Life Insurance: Life Insurance in ancient India, Regulation of Life Insurance, Concept of Growth of Actuarial Science, Life Insurance needs at various stages, Benefits of Life Insurance: Essential Elements of Insurance Contract- Utmost Good faith, Insurable Interest, Representation, Warranty, Indemnity and Contribution.

Module 2: Annuities and Pensions: Meaning of Annuities and Pensions, Need for an Annuity, Different types, Obligation of the Insurer regarding the payment of Annuity: Different schemes available in India, Present status and Future prospects of pension funds in India.

Module 3: Risk Assessment and Underwriting: Concept of Underwriting, Different classes of Lives and the standard for classification of Risks, Need for Selection, Purpose of Selection, Important factors to assess the Insurability of Individual, Sources of Information for Underwriting, Classification of Underwriting process and Measures to be considered for the sub standing lives.

Module 4: Policy Conditions and Privilege: Days of Grace, Revival of Lapsed policies, paid up values, Surrender Value, Non-forfeiture Regulation and Nomination and Assignment.

Reference (recent editions)

1. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
2. Mishra K. C, Practice of Life Insurance, Cengage learning
3. Mishra K. C, Life Insurance Underwriting, Cengage Learning
4. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
5. G. Krishna Swamy, Principle and Practice of Life Insurance, Excel Books
6. Swaroop C. Sahoo and Suresh C Das, Insurance Management, Himalaya Publishing House
7. Chris Paine, Reinsurance, Ane Books Pvt. Ltd
8. Dr. S. V Joga Rao, Principle of Insurance Law, Wadhwa and Co
9. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
10. Jawahar Lal U, Insurance Industry, ICFAI Press
11. Tripathy and Paul, Insurance Theory and Practice, PHI
12. Harrington and Neihaus, Risk Management and Insurance, TMH

Program Name: M.Com	Semester: III
Course Title: RETAIL BANKING	
Course Code: OE	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides an understanding of the fundamental concepts, functions, and operations of retail banking. It covers the roles of various banking institutions, banker-customer relationships, deposit and loan products, and modern banking technologies. The course equips students with practical knowledge of banking procedures, customer service, and technology-driven banking operations.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the functions and roles of the Reserve Bank of India, commercial banks, private sector banks, and Grameen banks in the banking system.

CO2: Analyze the banker-customer relationship, KYC guidelines, and procedures involved in opening and operating different types of bank accounts.

CO3: Evaluate various deposit and loan products, interest rate mechanisms, and documentation procedures associated with retail banking services.

CO4: Examine the application of banking technology, including electronic banking, core banking systems, debit cards, credit cards, and ATMs in modern banking operations.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, case studies, group discussions, seminars, assignments, and interactive sessions with banking professionals. Students are encouraged to analyze real-world banking practices and customer service scenarios. Practical exposure to banking operations and technology-based services helps develop a comprehensive understanding of retail banking management.

4. Course Contents:

Module 1: Functions of Banks: Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and Grameena Banks.

Module 2: Banker and Customer Relationship: Know your customer [KYC] guidelines- Opening of different bank accounts and procedures for their operations.

Module 3: Bank Deposits and Loans: Different Deposit and Loan Products of Banks, Rate of Interest- Fixed and Floating, Documentation Procedures.

Module 4: Banking Technology: Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs.

References:

1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
2. Verma, J.C. Merchant Banking, TMH, New Delhi.
3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.

Program Name: M.Com	Semester: III
Course Title: FINANCIAL ACCOUNTING (OPEN ELECTIVE)	
Course Code: OE	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description:

This course introduces the fundamentals of financial accounting, including accounting principles, the accounting cycle, journal, ledger, trial balance, and preparation of financial statements. It develops the knowledge and skills required to record, classify, summarize, and present business transactions accurately.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the fundamental concepts, principles, and accounting process used in financial accounting.

CO2: Record business transactions in journals, post them to ledger accounts, and prepare balanced ledger accounts.

CO3: Prepare a trial balance and incorporate necessary adjustment and closing entries.

CO4: Prepare the Trading Account, Profit and Loss Account, and Balance Sheet of a sole proprietor in accordance with accounting principles.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	1	1	2	1	1	1	1	2
CO 2	3	2	1	1	2	1	1	1	2	2
CO 3	3	3	1	1	2	1	1	1	2	2
CO 4	3	3	2	2	3	1	2	1	2	3

3. Pedagogy: Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests, reading and analysis of annual reports of Sole traders.

4. Course Contents:

Module 1:Introduction:Meaning, Need and Objectives of financial accounting. Relationship of Accounting with Economics and Mathematics. Information needs of users. Some special terms used in accounting. Basic principles, concepts, and conventions of accounting. Steps in Accounting.

Module 2: Journal and Ledger Book: Types of Accounts and their Rule as per British system, Analysis of business transactions, recording journal entries in the Journal books, posting journal entries into the Ledger and balancing Ledger Accounts.

Module 3: Trial balance: Preparation of Trail Balance, meaning of adjustment, recording adjusting and closing entries.

Module 4: Final Accounts: Preparation of Financial Statements- Trading and Profit and Loss Account, Balance Sheet of sole trader.

Reference:

1. Financial Accounting by Narayana Swamy, Prentice-Hall of India
2. Accounting: Text and Cases by Robert N.Anthony, McGraw-Hill
3. Accountancy Vol-1 by B. S. Raman (United Publishers).

Program Name: M.Com	Semester: III
Course Title: MANAGEMENT OF NON-PROFIT ORGANISATIONS(OPEN ELECTIVE)	
Course Code: OE	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course introduces the concepts, structure, and management of Non-Profit Organizations (NPOs). It covers nonprofit governance, financial management, professionalism, and the legal and policy framework governing NPOs in India. The course equips students with an understanding of the role of the voluntary sector in social and economic development.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts, theories, and role of Non-Profit Organizations (NPOs) in society and their relationship with the government and business sectors.

CO2: Apply the principles of financial and functional management in NPOs, including accounting, funding, human resources, and taxation.

CO3: Examine governance practices, board responsibilities, professionalism, and performance measurement in nonprofit organizations.

CO4: Gain knowledge on the evolution, types, legal framework, and policy environment of Non-Profit Organizations in India.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	2	3	2	2	3	2	1
CO 2	3	3	2	2	3	2	2	3	3	3
CO 3	3	3	2	2	3	3	2	3	3	2
CO 4	3	2	2	2	3	2	3	2	2	2

3. Pedagogy: Method of instruction consists of lectures, case study analysis, group discussions, seminar presentation, writing assignments and tests. Students will be encouraged to participate in field-based learning, project work, policy analysis, and experiential activities to develop practical understanding of nonprofit management, governance, and the voluntary sector.

4. Course Contents:

Module 1: The World of Non-Profit Enterprises: third sector, nonprofits sector, social enterprises; Economic, Sociological and Structural theories of nonprofits; Contemporary role of nonprofits; Nonprofits vis-à-vis State and Business

Module 2: Functional Management: Distinct features of nonprofit accounting, Sources of finance and their implications, Staff and Volunteers NPOs, Taxation issues.

Module 3: Governance and Professionalism: Governance process and Board role; Credibility and Legitimacy issues; Professionalism, Productivity and measurement of quality.

Module 4: NPOs in India: History and current status, Types, Legislations related to NGOs, National Policy on Voluntary Sector.

References:

1. Nonprofit Organizations: Theory, Management and Policy, Helmut Anheier, Routledge
2. NGO Management, Michael Edwards & Allan Fowler (Eds), Earthscan
3. Global Civil Society: Dimensions of the Non-Profit Sector, Lester Solamon & Helmut Anheier,
4. John Hopkins Centre for Civil Society, Baltimore
5. The Third Sector, Jacques & Jose L. Monzon Campos (Eds), De Boeck
6. Guidelines for NGO Management in India, Snehlatha Chandra, Kanishka

Programme Name: M.Com	Semester: III
Course Title: PERSONAL FINANCIAL MANAGEMENT	
Course Code:OE	No. Of Credits: 04
Hours Per Week:05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides a comprehensive, practical foundation in personal financial management, equipping students with the tools to build, grow, and protect personal wealth. Through a blend of theoretical frameworks and real-world case studies, participants will master the end-to-end financial planning process, from budgeting and tax optimization to advanced investment and retirement planning.

2. Course Outcome (CO) : On successful completion of the course, the students' will be able to

CO1: Apply the principles of personal financial planning budgeting financial statements and personal income tax planning for effective financial management

CO2: Evaluate various savings and investment avenues based on liquidity safety risk and return to make suitable personal investment decisions

CO3: Able to calculate the present and future value interest dividends capital gains and risk return measures of personal investments for informed financial decision making

CO4: Able to access retirement pension insurance provident fund gratuity and rivers mortgage plans to develop suitable long term financial security strategies.

PO-CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1:	3	3	1	2	2	1	2	2	2	3
CO2:	3	3	2	2	2	2	3	2	3	3
CO3:	3	3	3	2	1	1	2	1	3	3
CO4:	3	3	2	2	2	2	2	2	3	3

3. Pedagogy: Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction individual investors with different profiles by age, income, sex, occupation, and region.

4. Course Contents:

Module 1: Basics of Personal Financial Management: The Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning. Case studies on personal financial planning of individuals.

Module 2: Personal Savings & Investment: Investment Criteria- liquidity, safety and profitability. Savings instruments of Post Office and Banks. Chit Funds. Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Fund. Investment in Physical Assets – Real Estate, Gold and Silver. Risk and Return associated with these investments. Case studies on risk and return perception of retail investors on various investments.

Module 3: Computation of Return and Risk of Personal Investment: Present Value and Future Value of a Single Amount and an Annuity. Computation of interest, dividend and capital gains on personal investments. Impact of leverage on return. Personal tax planning,

Module 4: Retirement Savings Plans: Pension Plans- Defined Contribution Plan and Defined Benefit Plan. Provident Fund, Gratuity. Life Insurance Plans. General Insurance Plans. Reverse Mortgage Plans.

Reference:

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.
2. Financial Education by Reserve Bank of India – rbi.org.
3. Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.
4. Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
5. Internet Sources- BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

Programme Name: M.Com	Semester: IV
Course Title: INTERNATIONAL ACCOUNTING	
Course Code: HC11	No. Of Credits: 04
Hours Per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This comprehensive course provides a deep dive into the complexities of global accounting, cross-border financial reporting, and international taxation strategies. Students will examine why financial reporting practices differ across countries and how global organizations work to unify these standards. The curriculum covers the structural framework of International Financial Reporting Standards (IFRS), the mechanics of accounting for foreign currency fluctuations, and the advanced analytical tools needed to interpret global financial statements. Additionally, the course explores the strategic and regulatory dimensions of international transfer pricing, preparing students to navigate the financial realities of modern multinational corporations.

2. Course Outcome (CO) : On successful completion of the course, the students' will be able to

CO1: Analyse core causes of diversity in international accounting and evaluate the strategies advantages of harmonization over standardisation also able to identify the operational rules and contributions of regional and international regulatory bodies in promoting global accounting compliance.

CO2: Describe the role of IFRS in harmonization of diversity in international accounting and standard setting process, structure and adoption strategies.

CO3: Describe forex market, foreign exchange risk, its exposures and Record foreign currency transactions and translate financial statement.

CO4: Analyse international financial statements and evaluate transfer pricing methods.

PO - CO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	-	2	-	3	2	1	2
CO2	3	2	1	-	2	-	3	1	2	2
CO3	3	3	1	-	-	1	3	1	2	2
CO4	3	3	2	1	2	1	3	2	3	3

3. Pedagogy: Method of instruction consists of lecture, Analysis of International Financial Statements, Group discussion, Seminar presentation, Writing assignments and tests. Reading and analysis of annual reports of multi-national organizations will be integral part of instruction.

4. Course contents:

Module 1: International Financial Reporting: definition and scope of International Accounting. Main causes of Diversity in International Financial Reporting. Harmonization vs. Standardization. Rationale for and Obstacles to Harmonization. Role of Regional and International Organizations engaged in accounting Harmonization- EU, ASEAN, IASB, IFAC, IOSCO, OECD, UN.

Module 2: International Financial Reporting Standards (IFRS): The structure of IFRS. Process of IFRS, Standard setting Constraints. Vision and Missions of IFRS, Objectives of IFRS. Hierarchy of Standards. IFRS adoption or Convergence.

Module 3: Accounting for Foreign Exchange Rate Fluctuations: An overview of Foreign Currency Markets and Exchange Rates, Foreign Exchange Exposures. Accounting for Spot and Forward Foreign Currency Transactions. Foreign Currency Translation: Translation of Foreign Subsidiary Company Balance Sheet under Different Methods- Current Rate Method, Current/ Non-Current Method. Monetary/ Non-Monetary Method and Temporal Method (Problems).

Module 4: International Financial Statement Analysis and transfer pricing: Main issues in International Financial Statement Analysis- Understandability, Availability, Reliability, Comparability and Timeliness of Financial Information. Language, Terminology and Format. Techniques used for financial statement analysis. International Transfer Pricing: Evolution, meaning and objectives of transfer pricing. Major stakeholders affected by transfer pricing policies. Transfer pricing methods. Problems and Case study analysis

Reference:

1. International Accounting by Shirin Rathore, (Prentice- Hall of India, New Delhi).
2. Comparative International Accounting by Christopher Nubs and Robert Parker, (Pearson Education Asia. New Delhi)
3. International Accounting: A User Perspective by Sharokhy. M. Saudagaran, South- Western Thomson Learning, Australia.
4. International Accounting by A.K. Das Mohapatra, (Prentice- Hall of India, New Delhi)
5. The Analysis and use of Financial Statement by Gerland I White, ashwinipaul C. Sondhi and Dov Fried, John Wiley, New York.
6. The Economic Times, the Business Line and financial Express Daily Papers.
7. Research Journals on International Accounting.

Program Name: M.Com	Semester: IV
Course Title: OPERATIONS RESEARCH	
Course Code: HC12	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course introduces the principles and techniques of Operations Research for effective managerial decision-making. It covers linear programming, network analysis (PERT/CPM), and decision theory to solve business problems using quantitative methods.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts, models, and applications of Operations Research in business decision-making.

CO2: Formulate and solve linear programming problems using graphical and simplex methods.

CO3: Apply PERT and CPM techniques to analyze, schedule, and optimize project activities.

CO4: Evaluate business decisions under certainty and uncertainty using quantitative decision-making techniques and decision tree analysis.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	2	2	1	2	2	2	3	2
CO 2	3	3	3	2	1	2	2	2	3	2
CO 3	3	3	2	2	1	3	2	2	3	2
CO 4	3	3	3	2	2	3	3	2	3	3

3. Pedagogy: Method of instruction consists of lectures, case study analysis, group discussions, seminar presentation, writing assignments and tests. The lecture sessions focus on providing conceptual understanding and solving problems of the Course content. Students would make presentations and interact with both the faculty and the other Students during tutorial sessions.

4. Course Contents:

Module 1: Introduction to Operations Research: Origin and definitions of operations Research. Characteristics of Operations Research- approach. Models and modeling in Operations Research. Applications of Operations Research in solving business problems.

Module2: Linear Programming: Meaning and mathematical formulation of linear programming Problems and their solution using graphic and simplex methods. Problems and Case Study Analysis

Module3: Network Analysis- Introduction- Network construction, Determination of Critical Path and duration, total and free floats. PERT – Estimation for project, duration, variance, probability of project completion within due date. CPM- crashing of network, minimum cost project schedule.

Module 4: Decision Theory- Quantitative approach to management decision making- Decision under conditions of certainty- minimum and maximum criteria- Harwick criteria- Laplace criteria- Expected opportunity Loss criteria. Decision Tree analysis- Bayes Approach

Reference:

1. Operations Research: Frederick S Hillier and Gerald J Lieberman, Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Operations Research- Theory and Applications: J.K. Sharma, Macmillan India Ltd. New Delhi. 1997.
3. Operations Research – Applications and Algorithms: Wayne L. Winston, Thomson Learning, New Delhi.
4. Operations Research : Panneeraselvam, Prentice Hall of India, New Delhi.
5. Practical Problems in Operations Research: Chawla, Gupta and Sharma, Kalyani Publishers. New Delhi.
6. Principles of Operations Research with applications to Managerial Decisions: Harvey M. Wagner, Prentice Hall of India

Program Name: M.Com	Semester: IV
Course Title: STRATEGIC MANAGEMENT	
Course Code: SC15	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides an understanding of strategic management concepts, processes, and practices essential for achieving organizational success in a competitive environment. It focuses on strategic analysis, strategy formulation, implementation, and control at various organizational levels. The course equips students with the skills required to evaluate business environments and develop effective strategies for sustainable growth and competitive advantage.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the concepts, characteristics, and processes of strategic management, including vision, mission, objectives, and environmental analysis.

CO2: Apply strategic analysis tools such as SWOT, ETOP, GAP analysis, portfolio analysis, Porter's Five Forces Model, and other strategic frameworks for business decision-making.

CO3: Evaluate and formulate functional, business-level, corporate-level, and global strategies to address organizational challenges and opportunities.

CO4: Develop and implement strategic alternatives, assess strategic choices, and analyze the relationship between strategy, structure, and organizational performance.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, tutorials, case studies, and interactive discussions on strategic issues faced by organizations. Students engage in strategic analysis exercises, case-based learning, and presentations to enhance analytical and decision-making skills. Practical examples and contemporary business cases are used to develop a comprehensive understanding of strategy formulation and implementation.

4. Course contents:

Module1: Strategic Management – An Introduction – concept of Strategic Management characteristics of strategic Management – Defining strategy, strategy formulation – stakeholders in business – vision, mission, and purpose – business definition, objectives and goals – environmental appraisal – types of strategies – guidelines for crafting successful business strategies, tailoring strategy to fit specific industry.

Module2: Strategic analysis and choice – environmental threat and opportunity profile (ETOP) – organizational capability profile – strategic advantage profile – corporate portfolio analysis – SWOT analysis – Synergy and Dysergy – GAP analysis – porter's five forces model of competition – Mc Kinsey's 7s framework GE 9 cell model – distinctive competitiveness – selection of matrix.

Module 3: Strategies at various levels: Functional strategies, business level strategies, global strategies and corporate strategies. Functional strategies: Marketing strategies, production strategies, financial strategies, HR strategy. Business level strategies, generic strategy choices, global strategies, corporate strategies, growth strategies, retrenchment strategies and combination strategies.

Module 4: Strategy formulation and implementation: strategic alternatives; strategic choice; evolution of strategic alternatives; strategy implementation and control strategy and structure. Cases in strategic management.

References:

1. The concept of corporate Planning: Russel Ackoff (Newyorkwiley)
2. Business policy and strategic Management: Tokyo, (McGraw Hill)
3. Strategic Management – Text and cases: V.S. P Rao and V. Harikrishna
4. Strategic Management: Azar Kami
5. Strategic Management: Francis Cherunillam
6. Strategic Management: Subba Rao
7. Strategic Planning Formulation of Corporate Strategy: Ramaswamy

Program Name: M.Com	Semester: IV
Course Title: GOODS AND SERVICES TAX AND CUSTOMS DUTY	
Course Code: SC17	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides a comprehensive understanding of the Goods and Services Tax (GST) framework and its role in India's indirect tax system. It covers GST laws, registration procedures, levy and collection of tax, input tax credit mechanisms, and compliance requirements. The course also introduces the fundamentals of customs duty and its application in import and export transactions.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the concepts, objectives, structure, and constitutional framework of GST, including the roles and functions of the GST Council.

CO2: Interpret the provisions and key definitions of the CGST, SGST, and IGST Acts and analyze their application in business transactions.

CO3: Apply GST procedures relating to registration, levy, valuation, input tax credit, and computation of tax liability for goods and services.

CO4: Examine the provisions of customs duty, classify import and export goods, and compute customs duties applicable to international trade transactions.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, tutorials, numerical problem-solving sessions, and discussions on GST and customs regulations. Students engage in practical exercises involving tax computation, input tax

credit utilization, and GST compliance procedures. Case studies and application-oriented learning activities help develop analytical and decision-making skills in indirect taxation.

4. Course Contents:

Module 1: Introduction to GST: Meaning, objectives, features and basic schemes 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 and powers and functions.

Module 2: GST ACTS: CGST Act, SGST Act (Karnataka state), and 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, non-resident person, composite supply, mixed supply, exempt supply, outward supply, principal supply, place of supply, supplier, goods, export of goods/services, import of goods/services, intermediary, location of supplier of service, location of recipient of service, input service distributor, job work, manufacture, input tax, input tax credit, person, place of business, reverse charge, works Contracts.

Module 3: Procedure and Levy Under GST: Registration under GST: Procedure for registration, 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 on CGST and SGST: Scope of supply, Tax liability on mixed and Composite supply, Time of supply of goods and services, Value of taxable supply, Computation of taxable value and tax liability.

Procedure relating to Levy on IGST: Inter State supply, Zero rates supply, Value of taxable supply, Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Appointment, Inputs on Capital goods, Distribution of credit by Input service Distributor, Transfer of Input tax credit- Simple Problems on utilization of input tax credit.

Module 4: Custom Duty: Definitions, Types of duties, classification of import goods and export goods, Computation of custom duties.

Reference:

1. Goods and Service Tax published by ICAI.
2. Deloitte: GST Era Beckons, Wolters Kluwer.
3. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
4. All About GST: V.S Datey - Taxman's.
5. Goods & Services Tax – CA. Rajat Mohan,
6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
7. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM

Program Name: M.Com	Semester: IV
Course Title: INTERNATIONAL HUMAN RESOURCE MANAGEMENT	
Course Code: SC18	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides an understanding of International Human Resource Management (IHRM) in a global business environment. It covers cross-cultural management, international staffing, performance management, compensation, expatriate management, and global labor relations. The course equips students with the knowledge and skills to manage human resources effectively across international organizations.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts, models, and challenges of International Human Resource Management and analyze the impact of globalization and culture on HR practices.

CO2: Apply international HR planning, recruitment, selection, training, and expatriate management practices in multinational organizations.

CO3: Evaluate international performance management systems, compensation strategies, and country-specific HR practices.

CO4: Analyze expatriate failure, repatriation processes, and international labor relations to recommend effective HR strategies in global organizations.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	2	2	2	2	3	3	2	2
CO 2	3	3	2	2	2	3	3	2	3	2
CO 3	3	3	2	2	2	3	3	2	3	2
CO 4	3	3	2	2	3	3	3	3	3	3

3. Pedagogy: Method of instruction consists of lectures, case study analysis, group discussions, seminar presentation, writing assignments and tests. The lecture sessions focus on providing conceptual

understanding of the Course content. Students would make presentations and interact with both the faculty and the other Students during tutorial sessions.

4. Course content:

Module 1: Nature of international Human Resource Management (HRM): Approaches to HRM differences between Domestic HRM and IHRM. -challenges of globalization and managing Human Resources. Role of information technology in IHRM. Models of IHRM Matching model, Harvard Model, Contextual Model, and 5P Model European Model. Role of culture in International HRM, Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM.

Module 2: Role of culture in International HRM: Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM. Human Resource Planning in HRM: recruitment and selection issues in staff- selection of expatriates. Training and development - expatriate training - developing international staff and multinational teams- Counseling of expatriate family.

Module 3: Performance Management: Factors associated with individual performance and appraisal criteria used for performance appraisal of international employees –appraisal of host country nationals. Compensation -objectives of international compensation - approaches of international compensation. Issues and challenges in international performance management, country specific performance management practices.

Module 4: Expatriate Failure: Causes of failure, Repatriation-Repatriation process. Labor relations Key issues in international relations –strategic choices before firms-strategic choices before unions-union tactics

References:

- 1, International Human Resource management – Pipparely, paperback 2011.
2. Principles of HRM—George W. BOhalandarScott.A Snell. November, 2016.
3. Fundamentals of HRM, Person, Garry dessler, October, 2016.
4. HRM, John M. Ivancevich, Indian Edition.
5. Human Resource Development, D.K. Bhattacharya, Himalaya publishing house, 2015.

Program Name: M.Com	Semester: IV
Course Title: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)	
Course Code: SC19	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides an understanding of International Financial Reporting Standards (IFRS) and global financial reporting practices. It covers IFRS issued by the IASB, XBRL-based financial reporting, and IFRS for SMEs. The course develops students' ability to interpret, apply, and analyze international accounting standards in real-world business scenarios.

2. Course Outcomes: Upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the structure, objectives, standard-setting process, and global adoption of International Financial Reporting Standards (IFRS).

CO2: Apply IFRS, IFRIC and SIC pronouncements to analyze and prepare financial reports in practical business situations.

CO3: Demonstrate the use of XBRL for electronic financial reporting and evaluate its features, taxonomy, and business applications.

CO4: Analyze and apply IFRS for SMEs in the preparation and interpretation of financial statements through case studies and practical problems.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	2	3	1	3	2	2	2
CO 2	3	3	2	2	3	2	3	2	3	3
CO 3	3	3	2	3	2	2	3	3	3	2
CO 4	3	3	2	2	3	2	3	2	3	3

3. Pedagogy: Method of instruction consists of lectures, case study analysis, group discussions, seminar presentation, writing assignments and tests. The lecture sessions focus on providing conceptual understanding and solving problems of the Course content. Students would make presentations and interact with both the faculty and the other Students during tutorial sessions.

4. Course Contents:

Module 1: International Financial Reporting Standards (IFRS): The structure, vision and mission of IASB. The IFRS setting process. Objectives and benefits of IFRS. IFRS adoption and convergence in different countries.

Module 2: International Financial Reporting Standards issued by the IASB: The knowledge, comprehension and capability to apply in the real-world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Interpretations Committee's Statements (IFRICs) and Standing Interpretation Committee Statements (SICs). Problems and case studies on the annual reports of companies.

Module 3: XBRL: Meaning and need for XBRL. Features of XBRL. Benefits of XBRL. XBRL Taxonomy. Filings of financial statements using XBRL. Case Studies on XBRL adopted organizations.

Module 4: IFRS for SMEs: The knowledge, comprehension and capability to apply in the real-world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards for SME issued by the IASB. Problems and case studies on the annual reports of companies.

Reference:

1. Frederick D. S Choi and Gray K Meek, International Accounting, Pearson Education
2. Sandagaran S. M, International Accounting, Thomson Publications.
3. International Financial Reporting Standards (IFRSs), Taxman.
4. Greuning Van Hennie., International Financial Reporting Standards - A Practical Guide.
5. Mukesh Saraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS (English), Bharat Law House
6. International Accounting: Shirin Rathore, Prentice-Hall of India, New Delhi.
7. Comparative International Accounting: Christopher Nubs and Robert Parker, Pearson Education, Asia, New Delhi.
8. International Accounting: A User Perspective: Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
9. International Accounting: A.K.Das Mohapatra, Prentice-Hall of India, New Delhi

Program Name: M.Com	Semester: IV
Course Title: COST MANAGEMENT	
Course Code: SC 20	No. of Credits: 04
Hours per Week: 05 Hours	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description: This course provides the coverage of a broader framework of various tools and strategies used for cost management and control. It provides an understanding of modern cost management techniques used to improve organizational efficiency and decision-making. It covers activity-based management, pricing strategies, activity-based budgeting, and cost estimation methods. Students will learn to design costing systems for different manufacturing environments and apply analytical tools for cost planning and control. The course also introduces operations research and statistical techniques for solving business and cost management problems

2. Course Outcomes: upon successful completion of the course, students will be able to,

CO1: Gain knowledge on the concepts and components of cost management and apply Activity-Based Management (ABM) techniques to improve organizational performance.

CO2: Apply appropriate pricing strategies and Activity-Based Budgeting (ABB) techniques for effective cost planning, pricing, and resource utilization.

CO3: Design suitable costing systems for job and process-oriented manufacturing environments and apply various cost estimation methods for managerial decision-making.

CO4: Apply operations research and statistical techniques, including transportation models, assignment problems, and time series analysis, to solve cost management and business decision problems.

CO-PO Mapping Matrix

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	2	2	2	2	2	2	3	2
CO 2	3	3	2	2	2	3	2	2	3	3
CO 3	3	3	2	2	2	3	2	2	3	3
CO 4	3	3	3	2	2	2	3	2	3	2

3. Pedagogy: Course activities consist of lectures, numerical problem-solving sessions, case study analysis, group discussions, seminar presentation, assignment writing and tests.

4.Course Contents:

Module 1: Cost Management: Nature; Cost Management System; Cost Management; Components of CM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

Module 2: Pricing Strategies: Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

Module 3: Costing System: Designing Costing Systems for Job and Process Oriented manufacturing environments – Cost Estimation- meaning and methods of cost estimation- Accounts analysis, High-low Method, Scatter graph method and Regression Analysis

Module 4: Application of Operation Research and Statistical Tools in cost management: Assignment problems, Transportation problems- North West Corner method, Least Cost Method, Vogel's Approximation Method and MODI method. Time Series Analysis- Time series analysis- Free hand method, semi averages method, moving averages method, weighted moving averages method, least square method.

References:

1. Cost Management: A strategic Emphasis, Blocher,Chen,LinMcGraw Hill
2. Welsh, Glenn A.: Profit, Planning and Control(prentice Hall)
3. Standard Costing: J. Batty
4. Cost Analysis for Management Decisions: M.R.S. Murthy, Tata McGraw Hill
5. Managerial Accounting: Calvin Engler, Irwin Publication
6. Cost Accounting AManagerual Emphasis: Charles T Horngren, Srikant, PHI.
7. Advanced Management Accounting: Robert S Kaplan Anthony A. Alkinson Prentice Hall of India, New Delhi
8. Management & Cost Accounting: Cohn Drury International Thomson Business Press
9. Principles & Practices of Cost Accounting: Ashish K. Bhattacharya A. H. Wheeler publisher
10. Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.

Program Name: M.Com	Semester: IV
Course Title: BANKING – PAPER 2: BANKING TECHNOLOGY	
Course Code: SC23	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course focuses on the application of technology in modern banking operations and financial service delivery. It covers core banking systems, electronic banking channels, interbank payment systems, and global technological developments in the banking sector. The course enables students to understand the role of information technology in enhancing efficiency, security, and customer service in banking.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the evolution of banking technology, core banking systems, and the impact of computerization on banking operations.

CO2: Analyze various electronic delivery channels, including internet banking, mobile banking, payment gateways, card technologies, and electronic clearing systems.

CO3: Examine interbank payment systems such as electronic fund transfer, RTGS, structured financial messaging systems, and electronic payment instruments.

CO4: Evaluate global developments in banking technology, information system security, audit mechanisms, confidentiality measures, and disaster management practices in banking.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through the LTP (Lecture–Tutorial–Practical) model, field surveys, case studies, and group discussions. Students are exposed to practical banking technology applications through demonstrations and analysis of contemporary banking systems. Interactive learning activities and project-based assignments help develop an understanding of technology-driven banking operations and security practices.

4. Course Contents:

Module 1:Branch Operation and Core Banking - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges &Implementation. – Case study: Analysis of Recent Core Banking Software.

Module 2:Delivery Channels - Overview of delivery channels – E – Lounge establishment - Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing

Module 3:Interbank Payment System - Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques

Module 4:Global developments in banking technology - Information technology in finance and service delivery. Impact of technology on banks – protecting the confidentiality information system audit. Audit measures in computerized environment information system security and disaster management.

Reference:

1. Financial Services Information Systems - Jessica Keyes Auerbach publication; 2nd edition (March 24, 2000)(Text Book)
2. Kaptan S S& Choubey N S., “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi, 2003
3. Vasudeva, “E – Banking”, Common Wealth Publishers, New Delhi, 2005
4. Turban Rainer Potter, Information Technology, John Wiley& Sons Inc
5. Banking Technology - Indian Institute of Bankers Publication
4. Financial Accounting for Management: By Amrish Gupta (Pearson Education)
5. Financial Accounting for Management: By Dr. S. N. Maheshwari (Vikas PublishingHouse)
6. Maheshwari, S.N. and Maheshwari, S. K., (2009) An Introduction to Accountancy, Eighth Edition, Vikas Publishing House.

Program Name: M.Com	Semester: IV
Course Title: INSURANCE – PAPER 2: MANAGEMENT OF NON-LIFE INSURANCE	
Course Code: SC24	No. of Credits: 04
Hours per Week: 05	Total Contact Hours: 70
Continuous Internal Evaluation Marks: 30	Semester End Examination Marks: 70

1. Course Description

This course provides a comprehensive understanding of non-life insurance principles, products, and practices. It covers general insurance, fire insurance, motor insurance, marine insurance, liability insurance, and engineering insurance. The course also examines risk management techniques, claim settlement procedures, and the regulatory framework governing the non-life insurance sector.

2. Course Outcomes

Upon successful completion of the course, students will be able to:

CO1: Explain the principles of general insurance, the structure of the general insurance industry, and the role of regulatory and advisory bodies.

CO2: Analyze the features, coverage, and claim procedures of fire and motor insurance policies, including relevant legal provisions.

CO3: Evaluate marine insurance policies, maritime risks, marine losses, and claim settlement procedures in international trade and transport.

CO4: Examine liability and engineering insurance products, relevant legal frameworks, and their role in managing business and operational risks.

CO – PO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	2	-	1	-
CO2	2	3	2	2	1	2	2	1	2	1
CO3	2	3	2	2	2	2	2	1	3	2
CO4	2	2	3	2	3	2	3	2	3	3

3. Pedagogy

The course is delivered through lectures, problem-solving exercises, case analyses, group discussions, seminars, and assignments. Students are encouraged to examine real-world insurance cases and risk management scenarios to strengthen conceptual understanding. Interactive learning activities and practical applications help develop analytical and decision-making skills related to non-life insurance management.

4. Course contents:

Module1: Principles of General Insurance: Introduction, Essential Elements and Principles of General Insurance-Indemnity Principle, Utmost good Faith, Subrogation, Insurable Interest and Contribution: Nationalization of GIC, GIC and its subsidiaries, Organization Management of GIC: role of Tariff Advisory Committee.

Module2: Fire Insurance and Motor Insurance: definition of Fire Insurance, Risk Covered under Fire Insurance Policy, Kinds of Fire Insurance Policies, Standard Policy Coverage and Special Coverage: Add-On-Covers, Consequential Loss Insurance: Motor Insurance, Types of Motor Insurance, Motor vehicle Act1988, Third party Motor Insurance Policy, Surveyor and Loss Assessor in Fire Insurance.

Module 3: Marine Insurance: History, Meaning and definition, Contents of Marine Policy, Maritime Perils, and Clauses incorporated in marine policy, Kinds of Marine Insurance Policies, Marine Losses, Payment of Claims, General Average and Particular Average, Constructive Total Loss: And Marine Claim Documents.

Module 4: Liability and Engineering Insurance: Law of Tort, Types of Liability Insurance, Public Liability Insurance Act1991, Workmen Compensation Act1923; Types of Engineering Insurance and Contractors all Risk Engineering Insurance.

Reference: (recent editions)

1. K. C Mishra and G. E Thomas, General Insurance, Cengage Learning
2. K.C Mishra, Fire and Marine Underwriting, Cengage Learning
3. Insurance Operations, ICFAI Press
4. K. C Mishra, Principle and Practice of General Insurance, Cengage Learning
5. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
6. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
7. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
8. Kothari and Bathi, Principles and Practice of Insurance, Sahitya Bhavan
9. Redja, Principles of Risk Management and Insurance, TMH
10. Denis Riley, Consequential Loss Insurance and Claims, Sweet Maxwell
11. Mathew M J, Insurance Principles and Practice, RBSA Publishers

QUESTION PAPER PATTERN:

**JSS COLLEGE FOR WOMEN
(AN AUTONOMOUS COLLEGE OF THE UNIVERSITY OF MYSORE)
M.COM EXAMINATION**

Subject: _____

Time: 3 Hours

Max. Marks: 70

PART-A

Answer any five questions. Each question carries 5 marks

5x5=25

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

PART-B

Answer any three questions. Each one carries 10 marks:

3x10=30

- 9.
- 10.
- 11.
- 12.
- 13.

PART-C

Compulsory question/Case Study

1x15=15

- 14.