



Goa University

P.O. Goa University, Taleigao Plateau, Goa 403 206, India

Syllabus of M.Com Program

Offered at the Goa Business School and Affiliated Colleges under
OA 18A w.e.f the Academic Year 2020-2021

• A BRIEF DESCRIPTION OF THE PROGRAMME

The 2-year Master of Commerce course which to be conducted under semester Choice Based Credit System (CBCS), is offered with an objective to provide an extensive specialized knowledge in different domains of Commerce and Business for inculcating an appropriate multiple skills and ethical values in the students. More specifically, the course aims at developing the human potential to serve the various fields of teaching profession and also to serve for research in the social sciences, thereby helping for the needs of industry at micro and macro levels.

• OBJECTIVES OF THE COURSE

1. To provide the conceptual knowledge and its applications in various areas of commerce fields.
2. To facilitate the students the various opportunities of studying the professional courses in parallel with Commerce discipline.
3. To provide the knowledge to the students to reach the important positions in teaching, business, industries and related areas of employment opportunities.
4. To provide a scope to the learners to gain the knowledge in understanding the purpose and use of commerce subjects.

• ADMISSION

The admission to the M. Com Programme is based on the Common Entrance Examination conducted by the Goa University as per OA 22.

• PROGRAMME OUTCOME

M.Com degree program offered by University is outcome based and the outcomes expected are as follows:

1. Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.
2. Developing Problem Analysis Skills and knowledge and applying the same in real life situation.
3. Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems.

4. Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.
5. Developing effective communication skills and ability to work in teams by strengthening group dynamics.
6. Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.

• **PROGRAMME SPECIFIC OUTCOME**

1. Inculcates managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
2. Imparts advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.
3. Enables the acquiring advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
4. Acquires the expertise in specialized fields like finance, taxation, marketing, DIFFERENT AREAS OF management and information technology.
5. Develops the quantitative aptitude and analytical skills of the learner.
6. Facilitates the learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

• **DURATION OF THE COURSE:**

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters. (In I and II Semesters there will be a total of 10 courses for a total of 16 credits in each semester and in III and IV Semesters there will be a total of 8 courses of 32 credits inclusive of Dissertation.) The M.Com degree examination Part I & II in aggregate shall be of 64 credits (1600 marks).

• **CREDITS**

In order to award M. Com degree, the candidate must have earned 64 Credits during two years. Of these 32 Credits are from Core Courses offered during the First Year and 32 Credits are from Specialization Courses offered during the Second Year. However, the candidate is allowed to opt for up to a maximum of 16 Credits from any other department to meet the requirement.

• **SUMMER TRAINING**

Every student has to undergo a 4 weeks Summer Training in industrial organizations to gain hands on experience at the end of Semester II. Students are responsible for identifying the Organisations for their Summer Training Program.

• **DISSERTATION**

As a part of M. Com Programme, Dissertation is offered as Optional during the Third and Fourth Semester as per OA-18A in lieu of Two Courses. Those students who are going to be offered the Dissertation Option may opt for 3 Courses each during the Semester III and IV.

• **SCHEME OF TEACHING**

There will be 4 periods of 60 minutes each per week per paper. The College / Department is free to arrange for teaching of Part I and II course courses simultaneously

M.Com List of Courses

Core Courses

Course Code Number and Name [Semester I and II]		Credits	Page #
COC120	Cost and Management Accounting	4	5
COC121	Advanced Financial Management	4	7
COC122	Business Statistics and Research Methodology	4	9
COC123	Business Environment & International Business	4	11
COC220	Advanced Corporate Accounting	4	13
COC221	Human Resource Management	4	15
COC222	Marketing Management	4	17
COC223	Banking and Financial Institutions	4	19

Specialization Courses [Accounting and Finance] [Semester III and IV]

COO330	Financial Derivatives Market	4	
COO331	International Financial Management	4	
COO332	Corporate Mergers and Acquisitions	4	
COO333	Financial Services	4	
COO334	Capital Markets and Stock Exchange Operations	4	
COO335	Corporate Valuations	4	
COO336	Cost Management and Control	4	
COO337	Accounting Standards and Financial Reporting	4	
COO338	Basic Financial Econometrics	4	
COO339	Direct Taxes	4	
COO430	Security Analysis and Portfolio Management	4	
COO431	Treasury and Foreign Exchange Management	4	
COO432	Corporate Governance and Social Responsibility	4	
COO433	Commodity Derivatives	4	
COO434	Management of Mutual Funds	4	
COO435	Venture Capital and Private Equity	4	
COO436	Insurance Management	4	
COO437	Goods and Service Tax	4	
COO438	Advanced Econometrics	4	
COO439	Financial Research Analytics	4	

Specialization Courses [Business Management] [Semester III and IV]

COO340	Advertising and Sales Management	4	
COO341	Consumer Behavior and Marketing Research	4	
COO342	Training and Development	4	
COO343	Performance and Compensation Management	4	
COO344	Human Resource Development	4	
COO345	Basic Econometrics	4	
COO346	Customer Relationship Management	4	
COO347	Entrepreneurship Management	4	
COO348	Tourism and Travel Management	4	
COO349	Marketing Research Analytics	4	

COO440	Retail Marketing	4	
COO441	Services Marketing	4	
COO442	Industrial and Rural Marketing	4	
COO443	International Marketing	4	
COO444	Enterprises Resource Planning	4	
COO445	Industrial Relations and Labour Laws	4	
COO446	International Trade and Environment	4	
COO447	Advanced Statistical Analytical Models	4	
COO448	Digital Marketing and Social Media Management	4	
COO449	Organizational Behavior	4	
Field Based Optional Course [Dissertation]			
COO450	Dissertation	8	

• ABOUT OPTIONAL COURSES

At the beginning of the III Semester, Department will open the Specialization Courses from the list given above depending on availability of Faculty Members. Specialization Courses will be offered only if **20%** of the students opt for any Specialization Course. The students are required to opt for 4 Courses each during the Semester III and IV from the Specialization Courses offered. Students have the option of choosing any other Optional Courses (maximum of 2 Courses per Semester III and IV) offered by other Departments and also the Courses available at the **SWAYAM portal**. Those students who are going to take up the Dissertation Option may opt for 3 Courses each during Semester III and IV.

• RECOMMENDED DISTRIBUTION OF COURSES SEMESTER – WISE

SEMESTER - I	Number of Courses		SEMESTER - II	Number of Courses	
		CORE - I			CORE - I
		CORE - II			CORE - II
		CORE - III			CORE - III
	CORE - IV		CORE - IV		
SEMESTER – III (including Dissertation)		OPTIONAL - I	SEMESTER – IV (including Dissertation)		OPTIONAL - I
		OPTIONAL - II			OPTIONAL - II
		OPTIONAL - III			OPTIONAL - III
		OPTIONAL - IV			OPTIONAL - IV

• SUMMER TRAINING:

At the end of Semester – II, students will have to undergo four weeks (10th May to 10th June) Summer Training to gain on the job experience in commercial / industrial organisations / finance & investment companies / professional firms such as CA's, Stock Brokers, Project management Consultants / small and medium enterprises in Goa or outside. At the end of the summer training, students will be required to produce a certificate of experience for duration of four weeks to become eligible for admission to the second year M. Com Course. It is the responsibility of the students to identify and join the Organisations for their Summer Training. Students have to submit the Experience Letter and the Evaluation Form duly filled and certified by the official from where they have completed their Summer Training.

SEMESTER – I – SYLLABUS

Programme	: M. Com
Course Code	: COC120
Course Title	: Cost and Management Accounting
Number of Credits	: 4
Effective from AY	: 2020-21

Need of the Course :	The subject ‘Cost and Management Accounting’ is very important and useful for optimum utilisation of existing resources. It is an indispensable discipline for Corporate Management, as the information collected and presented to Management based on Cost and Management Accounting techniques helps to solve not only specific problems but also guides them in decision making.
Description of the Course :	This course is designed to motivate the students to understand (1) Introduction to Cost and Management Accounting and Marginal Costing (2) Standard Costing and Budgetary Control (3) Preparation and Interpretation of Financial Statements (4) Preparation of Fund Flow and Cash Flow Statement
Objectives of the Course :	To understand the nature, scope and utility of Cost and Management Accounting. To understand how Cost Accounting arises out of the need to make business decisions. To acquire knowledge and understanding of the concepts, techniques and practices of Cost and Management Accounting and to develop skills for decision making.

Course Content

Unit 1	: Introduction to Cost and Management Accounting and Marginal Costing	10 Hours
Cost Accounting- Meaning, Objectives and Scope, Management Accounting-Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Conflicts in Profit versus Value Maximisation Principle, Role of Management Accountant in Decision Making. Marginal Costing- Meaning, Advantages, Limitations and Applications. Breakeven Analysis, Cost-Volume Profit Analysis, P/V Ratio and its Significance, Margin of Safety, Absorption Costing: System of Profit Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing. (Practical Problems)		
Unit 2	: Standard Costing and Budgetary Control	14 Hours
Standard Costing- Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System-for Material, Labour, and Overhead. Variance Analysis for Materials, Labour and Overheads, Accounting Treatment of Variances. Benchmarking for Setting of Standards, Variance Reporting to Management. (Practical Problems) Budgetary Control- Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System- Advantages, Limitations and Installation. Zero Base Budgeting, Programme and Performance Budgeting. (Practical Problems)		

Unit 3	: Preparation and Interpretation of Financial Statements	11 Hours
Financial Statements- Nature, Attributes, Objectives, Importance, Limitations, Recent Trends in Presenting Financial Statements, Financial Statements Analysis- Types, Methods, Objectives, Limitations, Ratio Analysis- Accounting, Uses, Classification, Advantages, Limitations. (Practical Problems)		
Unit 4	: Fund Flow and Cash Flow Statement	13 Hours
Fund Flow Statement Analysis – Definition, Features, Steps for Preparation of Fund Flow Statement. Cash Flow Statement Analysis – Classification, Preparation of Cash Flow Statement, Uses of Cash Flow statement, Difference between Cash Flow and Fund Flow Statement. (Practical Problems)		
Pedagogy	The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on solving practical problems) Self-study on reading reference books and solving additional problems in Cost and Management Accounting. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion's assigned cases.	
Reference/Readings	Advanced Cost & Management Accounting, Saxena, V/ Vashist, C. 4th edition Sultan Chand & Sons Advanced Cost Accounting, Jain, S/ Narang, K. 9th edition Kalyani Cost & Management Accounting, Inamdar, S. M. 14th edition Everest Cost & Management Accounting Kishore, R. M. 4th edition Taxman Allied Service Principles & Practice of Cost Accounting, Bhattacharyya, A. K. 3rd edition PHI	
Course Outcome	Upon Completion of the course the students will be able to: CO1 Apply Cost Accounting concepts and techniques in the decision-making process. CO2 Make decisions such as pricing, special order pricing, make-or-buy and elimination of a part of the company or replacement of equipment. CO3 Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs. CO4 Understand fundamental concepts in Financial, Cost & Management Accounting. CO5 Develop analytical skills associated with the preparation and interpretation of Financial Statement	

Programme : M COM
 Course Code : **COC 121**
 Course Title : **Advanced Financial Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	: This course will enable to the student to understand how corporations make important investment and financing decisions, and how they establish working capital policies. The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance. This course in financial management describes the corporation and its operating environment; it will help any future manager to understand how the finances of a company work, and how they will be interfacing with finance.
Description of the Course	: This course is designed to provide fundamental knowledge about the finances and management of finances of the company linked to the long term and short term decisions. The course provides an ability to manage and run a small company or organization, understanding its competitive and institutional positioning and identifying its strengths and weaknesses and also ability to evaluate the situation and the foreseeable evolution of the company based on the relevant records of information.
Objectives of the Course	: To provide fundamental knowledge about the finances and management of finances of the company. To enable the students to understand the process of financial decision making to enhance shareholder's wealth. To understand the techniques of financial management and apply the techniques in financial decision making. To understand the concept and techniques of earnings management and financial reporting.

Course Content

Unit 1	:Introduction to Financial Management	12 hours
Introduction – Meanings and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money – Valuation of Bonds and Shares.		
Unit 2	:Financing and Investment Decisions	14 hours
Introduction - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital – Leverage - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage - CAPITAL STRUCTURE – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (Including problems). CAPITAL BUDGETING - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). RISK ANALYSIS IN CAPITAL BUDGETING - Risk adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).		

Unit 3	:Working Capital and Dividend Decisions Concepts of Working Capital	12 hours
<p>- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. CASH MANAGEMENT - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems]. Inventory Management: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems Receivables Management: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables - Evaluation of Credit Policy – Dividend Decisions - Theories of Dividends – Relevancy Models – Gordon’s Model – Walter’s Model – Irrelevancy Model - Miller and Modigliani Model - [Includes practical problems].</p>		
Unit 4	:Business Valuation and Earnings Management	10 hours
<p>Conceptual Framework of Business Valuation, Approaches/Methods of Valuation and other Approaches to Value Measurement; Earnings Management (EM)– concept and definition, objectives and motives of EM, Techniques of EM, means to Check Window Dressing through EM, Corporate Frauds under Companies Act, 2013</p>		
Pedagogy	: Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning.	
Reference/Readings	<p>: Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008. Brealey and Meyers: Principles of Corporate Finance; Tata McGraw Hill, New Delhi, 2008. Keown, Martin, Petty and Scott (Jr): Financial Management; Principles and Applications; Prentice Hall of India, New Delhi, 2002. Gitman, L.J: Principles of Managerial Finance; Addison Wasley, 2009. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002. 8. Kishore Ravi, M: Financial Management; Taxman, 2006</p>	
Course Outcome	<p>CO1 Gain expert knowledge of principles and concepts used in finance; CO2 be able to find out the best course of action among several financial options; CO3 gain the understanding to apply financial concepts and principles in overall management of an enterprise; CO4 learn to manage short-term resources of a business firm; and CO5 have an idea as to how financial management decisions are taken in the Public sector undertakings CO6 gain understanding of the concept of Earnings management.</p>	

Programme : M.Com
 Course Code : **COC122**
 Course Title : **Business Statistics & Research Methodology**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course :	To familiarize students with the meaning and importance of carrying out successful research, its wide applications in various fields of study and the importance of making calculated decisions in the present globalized business world.
Description of the Course :	This course is designed to motivate the students to identify research gap, identification and collection of relevant data (uni-Variate, bi-Variate, and multi-Variate data sets) and finally analysis of data using various statistical techniques starting from reliability/normality testing, organizing, describing, relationship and prediction, and testing the significance. Students are also familiarized with intellectual honesty and ethics while preparing a research report.
Objectives of the Course :	<ol style="list-style-type: none"> 1. To understand the significance of research. 2. To develop research questions, objective and related hypothesis. 3. To learn how to process the data and interpret results.

Course Content

Unit 1	: Introduction to Research	8 Hours
Need, Purpose and Importance of research – Application of research – Types and Methods of research – Steps in research. Identification of Research Gap – Content Analysis of the existing literature – Develop Research Questions, related Objectives and Hypothesis – Research Design. Importance of Data (sample Vs population / sampling methods / primary Vs secondary) identification, collection and analysis – Preparation of Questionnaire. Measurement and Scaling Techniques – Validity and Reliability – Collection of data (pilot studies and Pre-tests).		
Unit 2	: Data Analysis - I	16 Hours
Uni / Bi / Multi Variate Data – Organizing sample data (Tabulation and Graphs). [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems on testing Cross Tabulation</i>]. Describe the nature of sampling distribution – How to assess Performance, Reliability, Symmetry and Normality. [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems</i>]. Analysing relationships and prediction using Regression and Time Series Analysis (Predictive Analytics) – Assessing relationships, reliability, cause and effect, lag and lead, and level of significance. [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems</i>]. Application of probability, Mathematical Expectation and probability distributions (Binomial / Poisson / Normal). [<i>Includes practical problems</i>].		
Unit 3	: Data Analysis - II	18 Hours
Importance of Theory of Estimation and Testing of Hypothesis (Large and Small Sample Testing, Non-Parametric Testing). [<i>includes practical problems</i>]		

Basics of Multi-variate data analysis using Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM). [*Self-study of reading relevant research papers*].

Unit 4	: Report writing	6 Hours
<p>What constitutes a research report – Types of reports – Intellectual honesty and ethics (Plagiarism, Cheating, Fabrication and Falsification, Multiple Submission, Misuse of Academic Materials, Complicity in Academic Dishonesty).</p>		
Pedagogy	<p>The following methods and forms of study are used in the course Lectures, Case Studies and Practical's. Self-study on carrying out literature review and preparing content analysis. Self-study of solving home assignments using MS Excel and other statistical software's, working with psychometric and econometric data and also doing research based on the web.</p>	
Reference/Readings	<p>Chawla, Deepak and Sondhi, Neena. Research Methodology: Concepts and Cases. 2/e, 2016, Vikas Publishing House Private Ltd. Cooper, Donald R and Schindler, Pamela S, Business Research Methods, 9/e, 2006, Tata McGraw Hill. Krishnaswami, O. R, Ranganathan. M and Harikumar P. N. Research Methodology. 1/e, 2016. Himalaya Publishing house. Gupta, S.C. Fundamentals of Statistics. 17/e, 2019. Himalaya Publishing House. Aizel, Amir D and Sounderpandian, Jayavel. Complete Business Statistics, 6/e, 2019. Tata McGraw Hill.</p>	
Course Outcome (CO)	<p>Upon completion of the course the students will be able to: CO1: Successfully carryout Content Analysis. CO2: Identify and collect relevant data and use appropriate tool for analysing the data. CO3: Ensuring intellectual honesty and ethics while preparing research report.</p>	

Programme : M COM
 Course Code : COC 123
 Course Title : **Business Environment and International Trade**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	Business success is depending on the favorable environmental conditions, being a student of management one must have an idea about what's going on the surroundings and how it will be going to effect	
Description of the Course	This course will cover all the aspect which are important for the survival and growth of the business	
Objectives of the Course	To develop ability to understand and scan Business Environment. To understand the various economic factors and policy. To equip with knowledge of social and cultural factor. To enable the learning on international factors.	
Course Content		
Unit 1	Theoretical Framework of Business Environment	12 Hours
Concept, significance and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring. Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Reations, Critical elements of political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act 1986.		
Unit 2	:Economic Environment	12 Hours
Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy. Public Sector, Private Sector, Joint Sector and Co-operative Sector in India; Balance of Payment; Special Economic Zones (SEZs);Micro, Small and Medium Enterprises (MSMEs); Village and Cottage Industry; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.		
Unit 3	:Demographical Environment (Socio-Cultural)	12 Hours
Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-a-visIndustrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India.		
Unit 4	International Business Environment :	12 Hours
Globalization-Concept, Merits, Demerits, and Interdependency; India's International Trade; MNCs-Meaning; Characteristics; Merits and Demerits; Multinational and Govt. Policy; Foreign Capital Inflows-		

Concept, Merits, Demerits and Present Trend; Collaborations and Agreements-Bilateral, Multilateral; Memorandum of Understandings (MOUs); International Economic Institutions – GATT, WTO, UNCTAD, World Bank, IMF; Transfer of Technology; Technology Policy.
 Factors Influencing Technological Environment. Role and Impact of Technology on Business.

Pedagogy	: The methodology used in the class will combine lectures applications and case discussions.
Reference/Readings	<p>Adhikary M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.</p> <p>Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press, New Delhi.</p> <p>Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publishing House, New Delhi.</p> <p>Aswathappa, K: Legal Environment of Business, Himalaya Publishing House, New Delhi.</p> <p>Chakravarty, S: Development Planning, Oxford University Press, New Delhi.</p> <p>Ghosh, Biswanath: Economic Environment of Business, Vikas Publishing House, New Delhi.</p> <p>Francis, Cherunillam: Business Environment and Government (HPH.)</p> <p>Agrawal & Diwan: Business Environment (Excel)</p> <p>Daniel: International Business Environment and Operations (Pearson)</p> <p>Michael V.P.: Business Policy and Environment (S.Chand)</p>
Course Outcome	<p>After the completion of this course, the students will be able to</p> <p>CO 1: Able to scan the environment and its effects on business.</p> <p>CO 2: Enable to analysis economic system and the policies.</p> <p>CO 3: Equip with provisions of the Government with respect to the business</p> <p>CO 4 : Cop- up with the international practices in the business.</p>

SEMESTER – II – SYLLABUS

Programme	: M COM
Course Code	: COC 220
Course Title	: Advance Corporate Accounting
Number of Credits	: 4
Effective from AY	: 2020-21

Need of the Course	Success of any organization is depending on the how well they organized the corporate information and how good they are in compliance with law.	
Description of the Course	This course will cover all the aspect which companies normally follows during their entire life.	
Objectives of the Course	The Objective of this course is to gain knowledge in theory as well as Practice in corporate accounting and to get expertise in various accounting procedures and practices in companies.	
Course Content		
Unit 1	:Preparation of Final accounts	12 Hours
Preparation of Final accounts – Schedule VI Part I and Part II – Managerial remuneration – dividend declaration out of the past and the current profits – Issue of Bonus shares – Statement of Profit & Loss /and Balance Sheet. Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet – Introduction to Insurance Company Accounts – Life Insurance and General Insurance – Preparation of Revenue Accounts – Statement of Profit and Loss – Balance Sheet		
Unit 2	:Amalgamation of companies	12 Hours
Amalgamation of companies – Meaning – features – Purchase Consideration – meaning – methods (lump sum payment method, net assets method, intrinsic value of shares method) – accounting entries for amalgamation – practical problems – Absorption and reconstruction of companies – meaning – accounting entries for absorption – practical problems – Reconstruction of companies – external reconstruction – internal reconstruction – meaning – procedure – accounting entries		
Unit 3	:Winding up of companies	12 Hours
Winding up of companies – Meaning – Modes of winding up - Accounts relating to liquidation of companies - Meaning of liquidation - preferential payments - Role of liquidators and their duties - preparation of statement of affairs - Liquidation final statement of account.		
Unit 4	:Holding Company Accounts	12 Hours
Holding Company Accounts - Consolidation of Balance Sheets – consolidated Profit and Loss Account – Inter-company holdings and Non- Controlling Interest -Consolidated Cash flow statement.		
Pedagogy	The methodology used in the class will combine lectures applications and case discussions.	
Reference/Readings	Shukla M.C. &T.S.Grewal, <i>Advanced Accounting</i> , S.Chand& Sons, New Delhi 2014 Edition Gupta R.L. and Radhasamy, <i>Advanced Accounting</i> , Sultan Chand & Sons, New Delhi, 2015 edition	

	<p>Jain & Narang, <i>Advanced Accounting</i>, Kalyani Publication, 2014</p> <p>Arulanandam and Raman, <i>Advanced Accounting</i>, Himalaya Publishing Publications House</p> <p>2008 edition</p> <p>5. Reddy T.S., and others. <i>Corporate Accounting</i>, Chennai, Margam Publications, 2012</p> <p>D.K Goel & Shelly Goel, <i>Corporate Accounting</i>, Arya publication</p> <p>S N Maheshwari, S K Maheshwari. <i>Corporate Accounting</i>. 5th ed :Vikas Publishing House.</p> <p>M. C. Shukla, T.S. Grewal, S.C. Gupta. <i>Advanced Accounts</i>. 18th .ed :S.Chand Publishing. Vol. II.</p> <p>Ashok Sehgal, Deepak Sehgal. <i>Advance Accounting: Corporate Accounting</i>. 6th. ed. :Taxmann Allied Services Pvt. Ltd. Vol. II.</p> <p>Tulsian, P. C. <i>Introduction to Corporate Accounting</i>. 13. ed. : S. Chand Publisher.</p> <p>Chhavi Sharma, Nirmal Gupta. <i>Corporate Accounting : Theory and Practice</i>. Maheshwaari, S.N : <i>Advanced Accountancy-Vol. II</i>, Vikas Publishing House, New Delhi</p>
Course Outcome	After the completion of this course, the students will be able to deal with all the corporate related affairs.

Programme : M. Com
 Course Code : **COC221**
 Course Title : **Human Resource Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course :	The primary concern of this course is to familiarize students with effective Management of Human Resources and to enable the students to meet HR challenges in the present scenario.
Description of the Course :	This course is designed to motivate the students to understand (1) Human Resource Management (2) Job Analysis, Job Enrichment and Job Enlargement, (3) Recruitment and Selection (4) Training and Development and Performance Management.
Objectives of the Course :	<p>To understand the basic concepts of Human Resource Management (HRM).</p> <p>To explain what Human Resource Management is and how it relates to the Management process.</p> <p>To provide an overview of functions of HRM.</p> <p>To describe how the major roles of HR Management are being transformed.</p>

Course Content

Unit 1	: Introduction to HRM and Recent Trends	11Hours
<p>Introduction, Definitions of HRM, Nature of HRM, Features of HRM, Scope of HRM, Objectives of HRM, Functions and Principals of HRM. Introduction to E-HRM - Scope of E-HRM, Objectives of E-HRM, Types of E-HRM, Advantages and Disadvantages. Global Challenges in HRM- International HR Challenges. Environment of HRM– Internal and External forces affecting the HR function.</p> <p>Recent Trends in HRM: “Work life balance” as an important component of HRM- Corporate Social Responsibility (CSR) and HRM, HRM issues related BPO- KPO- Corporate Restructuring.</p>		
Unit 2	: Strategic Human Resource Management , Job Analysis and Human Resource Planning	11 Hours
<p>Strategic Human Resource Management- HRM and its Role in Creating Competitive Advantage; Creating Strategic HRM System.</p> <p>Job Analysis - Traditional Views, Modern Views, Uses of Job Analysis, Process of Job Analysis, Job Description, Job Specification. Methods for Collecting Job Analysis Information, Job Enrichment, Job Enlargement, Human Resource Planning Process, Steps in HR Planning Process, Affecting Factors and its Link with Strategic Planning.</p>		
Unit 3	: Recruitment, Selection and Induction Process	12 Hours
<p>Recruitment and Selection Process: Planning and Forecasting, Effective Recruiting, Internal and External Sources of Candidates, Recruiting a Diverse Workforce, Employee Testing and Selection, Induction and Placement.</p>		
Unit 4	: Training, Development and Performance Management	14 Hours
<p>Training and Development- Training and Development Process, Methods of Employee Training,</p>		

Methods of Executive Development, Evaluating the Training Efforts. Performance Management-Components of Performance Management, Performance Appraisal Methods, Potential Appraisal, steps in Good Potential Appraisal System

Pedagogy	<p>The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on reading of research papers on various aspects of HRM) Self-study on reading research papers and Reference books in Human Resource Management area to understand the importance of Human Resource Planning concepts, especially on understanding recruitment and selection, training and development of employees, performance management and appraisal decision as Human Resource Executive.</p>
Reference/Readings	<p>Aswathapa, K. 5th ed. Human Resource Management, Tata McGraw Hill. Bernadin , Human Resource Management ,Tata Mcgraw Hill ,8th edition. Decenzo and Robbins, Human Resource Management, Wiley, 8th Edition. Dessler Human Resource Management, Pearson Education Limited, Dipak Kumar Bhattacharyya, Human Resource Management, Excel Books. Ivancevich, JM, Human Resource Management, Tata McGraw Hill. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource. MadhurimaLall and SakinaQasim Zaidi, Human Resource Management, Excel Books, PHI Learning. Uday Kumar Haldar, Juthika Sarkar. Human Resource management. Oxford.</p>
Course Outcome	<p>Upon completion of the course the students will be able to: CO1: Understand the basic concepts of Human Resource Management (HRM). CO2: Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes. CO3: Administer and contribute to the design and evaluation of the performance management program. CO4: Develop, implement, and evaluate employee orientation, training, and development programs.</p>

Programme : M. Com
 Course Code : COC222
 Course Title : **Marketing Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course :	To familiarize students with the meaning, role and importance Marketing management in the present globalized world. Basically understanding how the potential consumer demand is transformed in to actual demand by the producers using appropriate marketing mix.
Description of the Course :	This course is designed to motivate the students to understand (1) basics of marketing, (2) recent developments in marketing, (3) marketing environment, (4) market segmentation, targeting and positioning, and finally (5) importance of consumer behavior in marketing.
Objectives of the Course :	<ol style="list-style-type: none"> 1. To understand the significance of marketing mix. 2. To assess how segmentation, targeting and positioning is done. 3. To identify the ways of influencing consumer behavior. 4. To learn about the latest developments in the field of marketing.

Course Content

Unit 1	: Introduction to Marketing	12 Hours
Nature and scope of marketing – Basics of Demand and Supply – Basics of Marketing mix (4 P's & 4 C's and 7P's & 7C's) – Importance of Product Life Cycle and New product development – Understanding Marketing Environment – What is strategy – Marketing strategies – Product, price, place, promotional, market leader, service marketing, innovation, rural marketing, recession marketing, relationship marketing and e-marketing strategies.		
Unit 2	: Market Segmentation, Targeting and Positioning	12 Hours
What is segmentation and why to segment – Benefits of segmentation – How to select target market – Criteria for successful segmentation of business markets – Profitability evaluation and selecting market segments for targeting – Positioning strategy – Target marketing.		
Unit 3	: Consumer Behaviour	12 Hours
Buying motives – Factors influencing consumer behavior – Basic model of consumer decision making – Buying process – Theories of buyer behavior – Ethics in marketing – Unfair marketing and advertising practices – Advertising Standards Council of India (ASCI) – Council for Fair Business Practices (CFBP).		
Unit 4	: Marketing in the modern era	12 Hours
Recent trends in marketing – Customer relationship Management – Digital Marketing - e-marketing – internet marketing – Marketing through social channels – Societal marketing – Cause related marketing – Rural Marketing – New horizons in marketing – Indian marketing environment – India: the emerging market in the world		
Pedagogy	The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on reading of research papers on various aspects of marketing) Self-study on reading research papers in marketing management area	

	to understand the importance of marketing concepts, especially on understanding consumer behaviour, measuring consumer satisfaction and recent developments in marketing.
Reference/Readings	<p>Kotler, P T; Armstrong G and Agnihotri P; <i>Principles of Marketing: Basic Concepts of Marketing</i>, Pearson, 2018.</p> <p>Saxena, R; <i>Marketing Management</i>, McGraw Hill, 2017.</p> <p>Karunakaran, K, <i>Marketing Management, Text and Cases in Indian Context</i>, Himalaya Publishing House, 2017.</p> <p>Sherlekar S A and Krishnamoorthy R, <i>Marketing Management: Concepts and Cases</i>, Himalaya Publishing House, 2017.</p> <p>Gopal, R and Manjrekar, P, <i>Marketing Strategies and Applications</i>, Himalaya Publishing House, 2017.</p>
Course Outcome	<p>Upon completion of the course the students will be able to:</p> <p>CO1: Understand the significance of Marketing Mix.</p> <p>CO2: Perform market segmentation, targeting and positioning based on consumer profiling.</p> <p>CO3: Assess the recent developments in marketing area.</p>

Programme : M.COM
 Course Code : COC 223
 Course Title : **Banking and Financial Institutions**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	: The Financial sector, more specifically, Banking Sector has become very vibrant after implementation of new economic policy and introduction of financial sector reforms by the Government/Reserve Bank Of India, This course will enable the students to understand and to contribute to the strategic, operational policies and practices of commercial bank management in a competitive environment.
Description of the Course	: This course will provide a brief introduction to the Banking sector, functions, and the role of bank. It includes the Regulatory Framework and Risk management of the Bank. The course also focuses on Financial Intermediaries and its economic Role.
Objectives of the Course	: To provide students with an overview of commercial banking in India; : To familiarize students with the regulatory framework of banks in India, Modern Banking services, and ALM system of Banks. : To provide knowledge of Financial Intermediaries and other Non-Banking Financial Institutions.

Course Content

Unit 1	: Overview of the Banking Sector	12Hours
Definition and meaning of banking, and importance of banks, Functions of Bank - Fundamental role and evolution of banking, structure of Indian Banking system.; Licensing of banks in India , Branch licensing, Foreign Banks , Private Banks – Capital and voting rights , Corporate Governance, Challenges faced by Indian Commercial Banking system, Role & Functions of RBI.		
Unit 2	: Banking and the Economy	12Hours
Banking and the Economy; Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo and Reverse Repo, Open Market Operations, Security Valuation, Bank – Customer Relationship, Security Creation; Pledge, Hypothecation, Mortgage and Assignment, Capital Account Convertibility, Other Banking Services : Fee-based - Fund Based Services, Money Remittance Services and Banking Channels, E-Banking services, Central Banking and Monetary Policy.		
Unit 3	: Asset Liability Management of banks	12 Hours
Asset and Liability Management; - Investment Portfolio of Banks: - Investment Management - Components of Bank's Investment Policy – Liability Management: ALM Information Systems; ALM Organization; Liquidity Risk Management; Non-Performing Assets, NPA categories , NPA Provisioning Norms , SARFAESI Act. CAMELS Framework, Bank for International Settlements (BIS), Basel Framework, Regulatory Framework: Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme, 2006.		
Unit 4	: Financial Institutions	12 Hours
Financial Intermediaries, Economic Role of Financial Intermediaries, Non-Banking Financial Institutions: India Infrastructure Finance Company Ltd(IIFCL), Small Industries Development Bank of India, Export-Import Bank of India (EXIM), National Housing Bank (NHB), NABARD, Credit Unions, Insurance Companies, Development and Growth in Banking and Financial institutions, Financial/		

Banking Crisis in India and its impact on Economy.	
Pedagogy	: Lectures/ Class room Discussions/Assignments/Seminar/ Presentations.
Reference/Readings	<p>Rao, P: Management of Banking and Financial Institutions, Deep Publications, 2002.</p> <p>M. Y. Khan : Indian Financial System, McGraw Hill, 2001</p> <p>Smith, Gary : Money and Banking: Financial Markets and Institutions, London Addison-Wesley Publishing Company.</p> <p>Deva V. E-Banking, New Delhi, Commonwealth. 2005.</p> <p>Varshney P. N.: Banking Law & Practice, New Delhi, Sultan Chand & Sons, 21e, 2006.</p> <p>Burton M. &Lombra R.: The Financial System and the Economy: Principles of Money and Banking, Australia: South-Western College, 2002.</p> <p>ICFAI : Commercial Banking, Hyderabad, ICFAI, 2003</p> <p>Justin P. &Padmalatha S.: Management of Banking & Financial Services, New Delhi, Pearson. 2007.</p> <p>R Glenn Hubbard: Money Banking and the Financial System, Pearson India, 2019.</p> <p>NSE, NCFM Banking Sector Intermediate Module.</p>
Course Outcome	<p>After Completion of these course Students will able to :</p> <p>CO1: Understand the role of Banking in the Economy.</p> <p>CO2: Understand the Risk management of the Banking Sector and gain in-depth knowledge of banking services.</p> <p>CO3: Understand the Economic Role of Financial Intermediaries and will gain knowledge of other Non-Financial Institutions.</p>