



St Aloysius
(Deemed to be University)
Mangaluru
Re-accredited by NAAC “A++” Grade
Course structure and syllabus of
of
M.Com
CHOICE BASED CREDIT SYSTEM (CBCS)
(2024 –25 BATCH ONWARDS)

M.Com

PROGRAMME OUTCOMES

PO 1:	Apply knowledge of management theories and practices to solve contemporary and complex business problems.
PO 2:	Ability to lead themselves and others in the achievement of business goals through value based leadership skills
PO 3:	Ability to analyse and communicate global, economic, financial, legal, and ethical aspects of business.
PO 4:	Understand the values of life-long learning.
PO 5:	Ability to work in a team of core competence or multidisciplinary teams.

PROGRAM SPECIFIC OUTCOMES

PSO 1:	Develop entrepreneurial skills through effective Industry Institute Interactions.
PSO 2:	Qualify in various competitive examinations related to career growth and succeed in procuring best opportunities in the corporate and academia

M.Com Programme Structure						
I Semester (3 Hard core and 3 soft core paper)						
Code	Papers	Duration of Exam	Marks		Total	Credits
			IA	End Semester		
PH 311.1	Accounting Theory and Practice	3	30	70	100	5
PH 312.1	Financial Management and Policy	3	30	70	100	5
PH 313.1	Income Tax	3	30	70	100	5
PS 314.1	Economic Environment and Policy	3	30	70	100	3
PS 315.1	Corporate Law, Ethics and Governance	3	30	70	100	3
PS 316.1	Quantitative Techniques for Decision Making	3	30	70	100	3
PS 317.1	Working Capital Management					
					600	24
II Semester (2 Hard core and 3 Soft core papers and 1 internship and open elective 1paper)						
PH 311.2	Corporate Accounting and Reporting	3	30	70	100	5
PH 312.2	Corporate Financing and Investment Decisions	3	30	70	100	5
PS 313.2	Business Taxation	3	30	70	100	3
PS 314.2	Business Statistics	3	30	70	100	3
PS 315.2	Research Methodology and Ethics	3	30	70	100	3
PS 316.2	E-Business					
PS 317.2	Internship	--	--	--	100	3
PO 318.2	Personal Finance and Investment Planning	3	30	70	100	3
	Total				700	25

M. Com Structure

Semester	Hard Core			Soft Core			Open Elective			Project /Internship	Total Credits
	No. of Papers	Credits	Total Credits	No. of Papers	Credits	Total Credits	No. of Papers	Credits	Total Credits		
I	3	5	15	3	3	9	-	-	-	-	24
II	3	5	15	2	3	6	1	3	3	3 (SC)	25
III	3	4	12	2	3	6	1	3	3	-	21
IV	3	4	12	2	3	6	-	-	-	4 (HC)	22
Total			49			30			6	7	92

Hard Core – 57.61%; Soft Core – 35.87%; Open Elective – 6.52%

Scheme of Valuation

SECTION A

- Maximum Marks 20
- Students to answer five questions out of seven questions, each question carries 4 marks (Question 1 – 7)

SECTION B

- Maximum Marks 40
- Students to answer four questions out of six questions, each question carries 10 marks (Question 8 – 13)

SECTION C

- Maximum Marks 10
- Students to analyze a case which is compulsory carrying ten marks (Question No. 14)

Semester I Name of the Program: Master of Commerce (M. Com) Course Code: PH 311.1 Name of the Course: Accounting Theory and Practice		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	56Hrs
Pedagogy: The course consists of class room lecture, problem solving, application in accounting practice, seminars and assignments.		
Course Objectives: To acquaint with the knowledge of the accounting framework and understand the theoretical aspects of standard setting and converged standards.		
Course Outcomes: On successful completion of this course, students will be able to CO1: Evaluate the notions & ideas of thought that have shaped a theoretical basis for accounting. CO2: Examine the relationship between accounting theory and practice. CO3: Examine the role of Conceptual framework in the standard setting process. CO4: Apply critical thinking by identifying and analyzing accounting issues using relevant accounting frameworks. CO5: Prepare Financial Statements in accordance with appropriate standards.		
Syllabus:		Hours
Module No 1: The nature and scope of Accounting		10
Introduction – nature and scope of Accounting, the need for information; categories of information; the financial accounting information; accounting as a language; nature of Accounting principles; sources of Accounting principles. Basic Accounting concepts: the Balance Sheet; Basic Accounting concept: the income statement.		
Module No 2: Accounting Theory: Formulation and Classification		10
Concept of ‘Theory’ and ‘Accounting Theory’; purposes and role of Accounting Theory; classification of Accounting theory; approaches in Accounting Theory; methodology in Accounting Theory – positive methodology and normative methodology.		
Module No 3: Standard Setting and Accounting Standards		12
Accounting bodies; Accounting Standards – meaning and objectives; merits and demerits of Accounting Standards; scope of Accounting Standards; Accounting Standard Board – its scope and functions; procedure for issuing Accounting Standards by ICAI; Compliance with the Accounting Standards. IND AS-Overview, Meaning and Objectives, Benefits, List and Applicability, status of Accounting Standards issued by ICAI; applicability of Accounting Standards for companies; Accounting Standards and auditors; Indian and International Accounting Standards.		
Module No 4: Revenue, Monetary & Long Lived Non-monetary Assets		12

Revenue – meaning, timing of revenue recognition, amount of revenue recognized; IND AS - 18. Monetary Assets – meaning and items of monetary assets; Non-monetary assets – nature of long lived assets, distinction between asset and expense, types of long lived assets and their valuation, significance of depreciation and depreciation policies; IND AS - 16; IND AS - 38.

Module No 5: Preparation of Financial Statements

12

Meaning and types of financial statements, purposes of the preparation of financial statements and qualitative characteristics of financial statements; preparation of financial statements of a joint stock company in the statutory format (illustrative problems); IND AS-101. Meaning of cash flow and cash flow statement; objectives and usefulness of cash flow statement; classification of cash flows; IND AS 7; preparation of cash flow statement (illustrative problems).

Reference: (Latest Editions)

- Robert, Anthony, Hawkins, David F and Merchant, Kenneth A, Accounting: Text and Cases, Special Indian Edition, The McGraw Hill Publishing Co. Ltd, New Delhi.
- Lal, Jawahar, Accounting Theory and Practice, Himalaya Publishing House, Bangalore
- DS Rawath. Students Guide to Accounting Standards, Taxman Publications, New Delhi.
- Robert N Anthony, James S Reece. Accounting Principles, AITBS Publishers and Distributors, New Delhi
- Jawahar Lal, Corporate Financial Reporting. Theory and Practice, Taxman Allied Services, New Delhi
- S K Bhattacharya and Jon Deorden. Accounting for Management, Text and Cases, Vikas Publishing House New Delhi
- Porwal L S. Accounting Theory, Tata McGraw Hill publications, New Delhi.
- M P Vijay kumar.. First Lessons in Advanced Accounting, Revised Edition, Prime academy, Chennai

Semester I Name of the Program: Master of Commerce (M.Com) Course Code: PH 312.1 Name of the course: Financial Management and Policy		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	56 Hrs
Pedagogy: This course consists of lectures, case analysis, group discussion, seminars, illustrations and assignments.		
Course Objectives: To provide knowledge on the role of finance in the business and to understand different components of Cost of Capital, Capital Structure and Dividend Policy.		
Course Outcomes: On successful completion of this course, students will be able to CO1: Demonstrate the applicability of the concept of Financial Management to understand the Managerial Decisions and Corporate Capital Structure. CO2: Familiarize with cost of capital and capital structure to support managerial decisions. CO3: Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate. CO4: Analyse the complexities associated with management of cost of funds in the capital Structure.		
Syllabus:		Hours
Module No 1: Financial Management – An Overview		09
Nature, Aims of Finance function, Objectives – Profit VS Wealth- Arguments for profit maximization, Criticism of Profit Maximization, Implications of wealth maximization, Arguments against Wealth Maximization; Types of Financial Decisions- Investment decision, Financing decision, Dividend policy decision; Agency Problem and its resolvment via Market Forces and Agency Costs; Balancing financial goals vis-a-vis sustainable growth.		
Module No 2: Cost of Capital		14
Conceptual Framework, Importance and problems in determining cost of capital; Cost of individual source of finance :Cost of Debt- cost of perpetual debt (Illustrative problems) and cost of redeemable debt (Illustrative problems), Cost of Preference Shares- Cost of redeemable preference shares (Illustrative problems) and Cost of irredeemable preference shares (Illustrative problems), Cost of Equity: Dividend Price (Illustrative problems), Dividend Growth, Earnings (Illustrative problems); Weighted Average Cost of Capital using Book value weights and Market value weights (Illustrative problems).		
Module No 3: Capital Structure Theory & Policy		12
Concepts, Determinants of Capital Structure; Planning and Designing Optimal Capital Structure; Measures of Operating, Financial and Composite Leverage (Illustrative problems) and its Usefulness in Financial Decision Making; EBIT-EPS Analysis (Illustrative problems); Leverage and Financial Distress.		

Module No 4: Capital Structure Decision	11
Net Income Approach, Net Operating Income Approach, Traditional Approach and M&M Approach of Capital Structure and their impact on Firms' Value; M&M's Arbitrage (Illustrative problems) and Reverse Arbitrage Arguments (Illustrative problems); Indifference Point and Financial Break Even Point (Illustrative problems).	
Module No 5: Profit Allocation Decision	10
Dividend and its forms; Determinants of dividend policy, Theories of Dividend Policy- Modigliani and Miller approach (Illustrative problems), Walter's Approach (Illustrative problems), Gordon's Approach (Illustrative problems), Dividend Policy – types, practical and legal constraints. Corporate Dividend Practices in India.	
Reference: (Latest Editions)	
<ul style="list-style-type: none"> • Bringham, Eugene F, Financial Management: Theory & Practice, Ceneage Learning India Pvt Ltd. • Chandra, Prasanna, Financial Management: Theory and Practice, Tata McGraw Hill Publications, New Delhi. • Damodaran, Aswath, Corporate Finance: Theory and Practice, John Wiley and Sons, New York. • Gupta, Shashi K and Sharma, R K, Financial Management, Kalyani Publishers, Ludhiana. • Jr. Wachowics and Van Horne, James C, Fundamentals of Financial Management, PHI Learning, Mexico. • Khan, M Y and Jain, P K, Financial Management, Tata McGraw Hill, New Delhi. • Kishore, Ravi M, Financial Management, Taxmann publication, New Delhi. • Pandey, I M, Financial Management, Vikas Publishing House Pvt., Ltd, New Delhi. • Pandey, I M and Bhat, Ramesh, Cases in Financial Management, Tata McGraw Hill – Education. • Ross, S A, Westerfield, R W and J Jeff, Corporate Finance, Tata McGraw Hill Publication, New York. • Rustogi, R P, Financial Management, Galgotia Publishing Company, New Delhi. • Shah, Paresh P, Financial Management, Wiley India Private Limited, New Delhi. • Srivastava, Rajiv and Misra, Anil, Financial Management, Oxford University Press, Jai Singh Road, New Delhi. • Tulsian, P C and Tulsian Bharat, Financial Management, S. Chand Publishing House, New Delhi. • Van Horne, James C, Financial Management and Policy, Prentice Hall of India. 	

Semester I		
Name of the Program: Master of Commerce (M. Com)		
Course Code: PH 313.1		
Name of the Course: Income Tax		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	56 Hrs
Pedagogy: Lectures, case analysis, practical problem solving, group discussion, seminars and assignments.		
Course Objectives: To provide students with a comprehensive understanding of tax principles and laws, enabling them to make informed financial decisions and engage in effective financial planning.		
Course Outcomes: On successful completion of this course, students will be able to		
CO1: Acquire profound clarity on concepts pertaining to personal tax.		
CO2: Understand relevance of investments to be made for better tax planning.		
CO3: Recognize the modes of tax planning with respect to chosen occupation.		
CO4: Inculcate decision making power in managing investments with regard to tax.		
CO5: Decide on Investment gestation based on tax policies of the country.		
Syllabus:		Hours
Module No 1: Basic Concepts		04
Assessment year, previous year, assessee, income, relevant definitions, residence and incidence of tax. Cases and problems.		
Module No 2: Heads of Income -Salary and House Property		14
Income from salary - basis of charge, allowance and perquisites, Income from house property - basis of charges; annual value, deduction from annual value. Cases and problems.		
Module No 3: Heads of income- Business or Profession		16
Income from business or profession-expenses and losses allowable and not allowable, depreciation. Cases and problems.		
Module No 4: Heads of Income- Capital Gains and Other Sources		10
Income from capital gain-long term and short term capital gains, cost of acquisition and indexed cost of acquisition, exemption, income from other source-basis of charges, computation of income. Cases and problems.		
Module No 5: General deductions & Clubbing and Set off of losses		12
Deduction from gross total income U/S 80C, 80D, 80E, 80G, 80U. Clubbing of income, Mode of set off-of losses, intra and inter head adjustment, carry forward and set off of losses under different heads. Cases and problem		

Reference: (Latest Editions)

- Singhanian, Vinod , K, Direct Tax Laws and Practice.Taxman Publications Pvt. Ltd, New Delhi.
- Manoharan, T.N.Direct Taxes, Snow White Publications, Mumbai.
- Mehrotra H C, Income Tax Law and Accounts. Sahitya Bhavana Publications, Agra.
- Shuklendra Acharya & Guptha M . Tax Planning under Direct Taxes, Tata McGraw Hillpublications Pvt. Ltd. New Delhi.
- Lal B.B, Direct Taxes Konark Publications Pvt. Ltd, Delhi.
- Singhanian,V.K and Singhanian, Monica..Students guide to income tax, Taxman Publications Pvt. Ltd, New Delhi.
- Hariharan, N. Income Tax law and Practice, McGraw Hill Education.
 - Ahuja,Girish and Gupta, Ravi. . Systematic approach to tax laws and practice, Bharat LawHouse Pvt Ltd, Mumbai.

Semester I**Name of the Program: Master of Commerce (M.Com.)****Course Code: PS 314.1****Name of the Course: Economic Environment and Policy**

Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs

Pedagogy: This course consists of lectures, case analysis, group discussion, seminars, illustrations and assignments.

Course Objective: To acquaint students with various economic systems, especially India's, enabling them to draw parallels with global economy and analyse for addressing inefficient policies.

Course Outcomes: On successful completion of this course, students will be able to

CO1: Recognize the state of any given economy based on sovereign characteristics.

CO2: Identify the modes of channelizing capital into the economy..

CO3: Understand, analyze and recommend policies for a better economic framework

CO4: Conceptual clarity on legal rights of individuals as citizens of the country pertaining to business.

Syllabus:	Hours
Module No 1: Economic Environment	12

<p>Meaning and elements of the economic environment, Business and Environment, interactions between economic and non- economic environment. Economic systems: Capitalism, Socialism, Mixed economy, usefulness of the study of economic systems, problems of methodology in economic system. Economic policy: meaning and history of economic policy, macroeconomic goals of state policy, conflict between goals, priorities involved in selecting goals..</p>	
Module No 2: Financial System and the Economy	12
<p>Formal and Informal financial systems; The Indian Financial System; Components of the Formal Financial system; Financial markets; Role of Financial Institutions and Financial Markets. Banks and Capital adequacy Norms: Introduction; Basle Committee; Tiers of Capital; Prudential norms on Capital Adequacy</p>	
Module No 3: Indian economic environment	12
<p>Economic planning in India – objectives and achievements during the plan periods; Economic reforms: logic and rationale of economic reforms; Globalization of the Indian economy; Geo-political Wars & Geo-Technological Wars; New Industrial Policy 1991, FDI in retail sector, FERA, FEMA. Special Economic Zones: objectives, privileges and critique.</p>	
Module No 4: Legal environment of business	9
<p>Competition Act, 2002: Overall Scheme- prohibition of certain agreements; prohibition of abuse of dominant position; regulation of combinations; Competition Commission of India. Consumer Protection Act, 2019: Objectives of the Act and Rights of Consumers; Consumer Protection Councils; Consumer Disputes Redressal Agencies.</p>	
Reference: (Latest Editions)	
<ul style="list-style-type: none"> • Sen Raj Kumar, Modern Indian Economy, Regal Publications. • Mahajan, V S, Studies in Indian Economy, Deep & Deep, New Delhi. • Ray, S K. Indian Economy, Prentice Hall of India, Delhi. • Misra & Puri. Economic Environment of Business, Latest Edition, Himalaya Publishing House Private Ltd, New Delhi. • Fernando A.C. Business Environment, Pearson Education India, Delhi • Mishra, Bishnupriya, Uppal, R.K. Business Environment in India. New Century Publications, New Delhi. • Sen Amartya and Dreze Jean, An Uncertain Glory: India and its Contradictions, Penguin publication, London. 	

- Dilip Moodherjee (ed), Indian Industry: Policies and Performance, Oxford University Press.
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Semester I		
Name of the Program: Master of Commerce (M.Com)		
Course Code: PS 315.1		
Name of the course: Corporate Law, Ethics and Governance		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs
Pedagogy: This course includes lectures, guest lectures, case analysis, group discussion, seminars and assignments.		
Course Objectives: To equip oneself for responsible business conduct in India by gaining a comprehensive understanding of the current corporate legal framework, ethical practices, CSR initiatives, and effective corporate governance structures.		
Course Outcomes: On successful completion of this course, students will be able to:		
CO1: Acquaint with the knowledge of corporate law and its administration in India.		
CO2: Recognize the inherent conflict of interest in many business decisions and Demonstrate an understanding of common ethical problems in businesses.		
CO3: Demonstrate a critical appreciation of the growing importance of corporate social responsibility and how it relates to corporate strategy.		
CO4: Critically evaluate the concepts and committees of corporate governance.		
Syllabus:		Hours
Module No 1: The Companies Act (as amended)		14
Company and its Features, Lifting of the Corporate Veil- Statutory Provisions and Judicial Interpretation; Stages in the formation of Joint Stock Company- Promotion, Registration and Floatation; Memorandum of Association- Object of Registering a Memorandum of Association, Content of Memorandum, Alteration of Memorandum of Association; Articles of Association and Alteration of Articles of Association; Doctrine of Ultra Vires- Origin, Effects and Exceptions; Constructive Notice of Memorandum and Articles, Doctrine of Indoor Management; Company Law Administration in India – National Company Law Tribunal and Appellate Tribunal and Special Courts; Company law in a computerized environment		
Module No 2: Business Ethics		14
Introduction; nature of business ethics; Scope of business ethics, need and benefits of business ethics; Sources of Business Ethics, Principles of business ethics, Ethical Issues in Marketing, Unethical practices in finance and accounting, Ethics in Human resource management, work place ethics – factors influencing ethical behaviour at work; whistle blowing; insider trading-Arguments against Insider trading, Measures to mitigate unethical practices.		
Module No 3: Corporate Governance		09

Introduction - meaning and definition; benefits of good corporate governance; Principles of Corporate Governance; Models-Anglo-American Model, German-Japanese Model and Indian-south Asian model, Committees and codes on corporate governance in India; issues in Indian corporate Governance.

Module No 4: Corporate Social Responsibility

08

Need for CSR; issues in CSR in India; CSR mechanisms; benefits of Corporate Social Responsibility; CSR and Governance; Arguments for and Against for and against Corporate Social Responsibility, CSR Models- Friedman model, Ackerman Model, Carroll Model, Environmental Integrity & Community Model, Corporate Citizenship Model, Stockholders & Shareholders Model, New Model of CSR; corporate philanthropy in India.

Reference: (Latest Editions)

- Companies Act, 2013, Taxmann's Publication, New Delhi.
- Avtar Singh. Company Law, Eastern Book Company, Lucknow.
- AK Majumdar and Dr G K Kapoor. Company Law and Practice, Orient Publishing Company, New Delhi.
- J P Sharma, Corporate Governance, Business Ethics and CSR, Anne Books Pvt. Ltd. NewDelhi.
- Anil Kumar, Corporate Governance, Theory and Practice, International Book House Pvt. Ltd. New Delhi.
- SP Iyengar. Company Law, Sultan Chand and Sons, New Delhi,
- Twinkle Prusty. Corporate Governance Compliance in Indian Industries: A Case Study, Regal Publications, New Delhi.

Semester I		
Name of the Program: Master of Commerce (M. Com)		
Course Code: PS 316.1		
Name of the Course: Quantitative Techniques for Decision Making		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45Hrs
Pedagogy: The course consists of class room lecture, problem solving, application in accounting practice, seminars and assignments.		
Course Objectives: To Understand the relevance & need of quantitative methods for making business decisions		
Course Outcomes: On successful completion of this course, students will be able to		
CO1: Understand managerial decision-making processes in organizations and appreciate the use of various quantitative techniques in making decision;		
CO2: Apply quantitative techniques to solve a variety of business problems		
CO3: Comprehend the concept of a Transportation Model and develop the initial solution for the same;.		
CO4: To formulate the problem of a man- machine organization.		
Syllabus:	Hours	
Module No 1: Introduction to Operation Research (OR) and Linear programming problems	10	
Meaning and definition of OR, Scope of Operations Research , Features of Operations Research, Phases of Operations Research, Types of Operations Research Models, Limitations of OR Application of LPP in Management, Advantages of LPP, Formulation of LPP, Solution of LPP by Graphical method, Simplex method- Infeasible and unbounded solution, Formulation of dual of a LPP.		
Module No 2 Transportation and Assignment Models	13	
Transportation Model : Various methods for finding initial solution, North West Corner Rule; Least Cost Method, and Vogel's Approximation Method (VAM), Test for Optimality: The Modified Distribution (MODI) Method, Degeneracy in Transportation Problem, Unbalanced Transportation Problem, Maximisation Case in Transportation Problem. Applications		

Assignment Model : Meaning, Comparison with Transportation Problem, Formulation of Assignment Model, Hungarian Method for Solution of Assignment Model, Maximization problem, Restrictions on Assignments, Alternate optional solutions. Applications	
Module No 3 Network Analysis	12
Networking concepts, Critical Path Method (CPM): Characteristics of Critical Path; Finding Critical Path in Large Network Using Forward Pass Computation and Backward Pass Computation; Activity Float Analysis, Programme Evaluation and Review Technique (PERT): PERT computations, pessimistic, likely, optimistic time, expected time, probability of achieving completion date, crashing of a project. Application in Management	
Module No 4: Game Theory & Simulation Management Game	10
Game Theory: Introduction, 2 person zero sum games, solution to games, saddle point, dominance rule, mixed strategy, Graphical method of solving (2 x n) and (m x 2) games. Simulation: Monte Carlo Method (Problems), waiting line simulation Method, Inventory Management Simulation, Marketing Management Simulation, Financial Management Simulation. Application of game theory and Simulation in management.	
Reference: (Latest Editions)	
<ul style="list-style-type: none"> • Sharma, J.K. . Operation Research, McMillan Publishers, Delhi. • Winston, Wayne L, Operation Research, Thomson. • S. D. Sharma.. “Operation Research”, Kedar Nath and Ram Nath & Co. Ltd. • Anand Sharma, Quantitative Techniques for decision making, Himalaya publications, Delhi. • Gupta and Khanna.. Quantitative Techniques for decision making, PHI publication, Delhi. • Kalavathy, S. , Operation Research, Vikas Publishing House, New Delhi. • Vohra, N.D., Quantitative Techniques in Management, Tata McGraw Hill publications, New Delhi. • Bhat, Sridhar K. . Operation Research and quantitative techniques, Himalaya publishing house, Delhi 	

Semester I		
Name of the Program: Master of Commerce (M.Com.)		
Course Code: PS 317.1		
Name of the Course: Working Capital Management		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs
Pedagogy: This course consists of lectures, case analysis, group discussion, seminars, illustrations and assignments.		
Course Objective: To understand the concept of working capital and various aspects involved in the planning and decision making of working capital finance.		
Course Outcomes: On successful completion of this course, students will be able to CO1: Analyse working capital management policies and their impact on the firm's profitability, liquidity and operating flexibility. CO2: Understand the importance of working capital management and its role in meeting the firm's strategic objectives and value creation CO3: To study various components of working capital and their management.		
Syllabus:		Hours
Module No 1: Working capital planning and Management		8
Concept of Working Capital, Objectives, Components of Working Capital, Gross Working Capital, Net Working Capital, Positive Working Capital, Negative Working Capital, Permanent Working Capital, Temporary Working Capital, Working Capital needs of different types of business, Factors determining Working Capital requirements, Working Capital management, Risk-return trade off from investing in current assets, Risk-return trade off from using current liabilities, Operating Cycle Concept, Operating Cycle and its relevance for working capital management		
Module No 2: Planning of Working Capital		8
Strategies in Working Capital Management, Estimation of Working Capital – estimation of current assets and current liabilities, Mathematical and Simulation Models for Working Capital Decisions. Determining Financing mix; Trade - off between Profitability and Risk.		
Module No 3: Working Capital Finance		8

Sources of Working Capital Finance; Trade Credit, Bill Discounting, Factoring, Working Capital Finance from Banks, Regulation of Bank Finance, other sources; Security for short term financing, Commercial Paper, Treasury Bills, Certificate of Deposits, Government Securities Market, Commercial Bill, Repo and Reverse Repo, Debt Securitization. Working Capital Leverage.

Module No 4: Cash and Receivables Management	12
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Introduction, Classification of Cash flows, Cash flow process & its relevance, Principles of Cash Management , Collections & Disbursements Management- Sources and Types of float, Collection float & its impact on profitability, reducing collection time in the banking system-Electronic clearance service, RTGS, NEFT, Concentration banking, Controlling disbursements. Receivables Management - Meaning & importance of accounts receivables; Impact of Credit Policy; Components of Credit policy-Credit terms, Credit standards & Collection efforts; Optimum Credit Policy; Monitoring of Account Receivables; Management of Trade Debts; Ageing Schedule; Decision Tree Analysis in Credit Granting; Evaluating the change in credit period, Choosing between alternate credit policies, Analyzing credit policy change; Cases Analysis.

Module No 4: Inventory Management	9
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Nature and Importance; Motives for holding inventories; Importance of inventory management; Deciding optimal level of inventory; EOQ Model; Deciding when to order- reorder point, safety stocks; Inventory monitoring and control; Techniques of inventory control-Ratio analysis, ABC analysis, Vendor managed inventory; Techniques of inventory reduction-Just-in-time, Outsourcing, Supply chain management, Re-engineering, Flexible manufacturing.

Reference: (Latest Editions)

- Chandra, Prasanna, Financial Management: Theory and Practice, Tata McGraw Hill Publications, New Delhi.
- Pandey, I M, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi.

- Khan, M Y and Jain, P K, Financial Management, Tata McGraw Hill, New Delhi.
- Kishore, Ravi M , Financial Management, Taxmann publication.
- Rustogi, R P, Financial Management, Galgotia Publishing Company, New Delhi.
- Van Horne, James C , Financial Management and Policy, Prentice Hall of India, New Delhi.
- Van Horne, James C and Wachowicz, John M. Fundamentals of Financial Management, Prentice Hall of India, New Delhi.
- Kapil, Sheeba, Financial Management, Pearson India.
- Misra Anil, and Srivastava Rajiv, Financial Management, Oxford University Press, London.
- Gitman Lawrence J and Zutter Chad J, Principles of Managerial Finance, Prentice Hall of India, Delhi.
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Semester II		
Name of the Program: Master of Commerce (M.Com)		
Course Code: PH 311.2		
Name of the course: Corporate Accounting and Reporting		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	56 Hrs
Pedagogy: This course consists of lectures, case analysis, and problem solution, application of accounting standards, seminars and assignments.		
Course Objectives: To study corporate financial reporting practices and disclosure requirements in India.		
Course Outcomes: On successful completion of this course, students will be able to:		
CO1: Build a solid foundation in accounting and reporting requirements.		
CO2: Develop comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.		
CO3: Account for a range of advanced financial accounting issues.		
CO4: Prepare the accounts of companies undergoing amalgamation & external reconstruction.		
CO5: Prepare consolidated accounts for a corporate group.		
CO6: Analyse the various issues & problems related to published financial statements.		
Syllabus:		Hours
Module No 1: Practical application of Accounting Standards		10
Conceptual framework for financial reporting under IND AS; Application of IND AS - 24 (Related Party Disclosures); IND AS - 33 (Earning per Share); IND AS - 36 (Impairment of Assets)		
Module No 2: Accounting for Amalgamation		12
Introduction; kinds of Amalgamation; accounting methods; disclosure requirements; accounting entries in the book of transferor company; accounting entries in the book of transferee company – pooling of interest method and purchase method; Investment held by Transferee Company in Transferor Company; investment held by Transferor Company in Transferee Company; dissenting shareholders.		
Module No 3: Accounting for Corporate Restructuring		10
Meaning of corporate restructuring; reasons for restructuring; broad areas of restructuring; techniques of corporate restructuring; forms of reconstruction; problems on internal reconstruction.		
Module No 4: Consolidated Financial Statements		12
Introduction; parent and subsidiary companies; basis of consolidation; procedure in the preparation of consolidated Balance Sheet; problems; IND AS - 110.		
Module No 5: Corporate Financial Reporting		12

Introduction; objectives of corporate reporting; users of accounting information; disclosure requirements, Interim Financial Reporting - IND AS - 34; Operating Segments - IND AS 108; Issues and problems with special reference to published financial statements.

Reference: (Latest Editions)

- M P Vijaya kumar. (2012). First Lessons in Accounting Standards, Snow White Publishers, Bombay, revised edition
- Dolphy D' Souza (2002). Ready Reckoner to Indian Accounting Standards and GAAP, Contemporary Issues and Solutions, Snow White Publishers, Bombay, revised edition
- Lal Jawahar. (2009). Corporate Financial Reporting: Theory and Practice, TaxmannAllied Services, New Delhi
- Siedler Leen J. and Dr Carmichael. (1981). Accountant's Handbook, John Wiley & Sons, New York, revised edition.
- M C Shukla, T S Grewal and SC Gupta. (1997). Advanced Accounts, S Chand and Sons, New Delhi
- S P Jain and K L Narang. (2013). Advanced Accountancy, Kalyani Publishers, New Delhi
- Dr Ravi M Kishore. (2013). Advanced Accounting with Accounting Standards and Problems and Solutions, Taxmann's Publications, New Delhi.
- TP Ghosh, CA Srinivasan, Anand G. (2011). Taxmann's Guide to Indian Accounting Standards Converged with IFRS's Notified on 25th February, 2011, Taxmann's Publications (P) Ltd, New Delhi
- S K Bhattacharya and Jon Deorden. (1997). Accounting for Management, Text andCases, Vikas Publishing House, New Delhi.

Semester II		
Name of the Program: Master of Commerce (M.Com)		
Course Code: PH 312.2		
Name of the Course: Corporate Financing and Investment Decisions		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	56
Pedagogy: This course consists of lectures, case analysis, and presentation of project reports, group discussion, seminars and assignments.		
Course Objectives: To cultivate a comprehensive understanding of capital budgeting principles, encompassing cash flow estimation techniques, capital investment decision-making aligned with corporate strategy, exploration of long-term financing avenues, and advanced methodologies such as real options and international capital budgeting.		
Course Outcomes: On successful completion of this course, students will be able to:		
CO1: Calculate the yearly cash flows of different types of capital budgeting project and evaluate how the choice of depreciation method affects the cashflows.		
CO2: Apply several capital budgeting techniques appreciating the strengths and weaknesses of the different techniques.		
CO3: Understand how to incorporate risk and uncertainty into capital budgeting decisions		
CO4: Assess the factors affecting international investment decisions and opportunities presented to an organisation.		
CO5: Evaluate alternative sources of financing options and investment opportunities and their suitability in particular circumstances.		
Syllabus:		Hours
Module No 1: Capital Budgeting		12
Nature, Significance, Assumptions, Process & Kinds of capital budgeting decisions; Identification of relevant cashflow, Cash flow estimates, Effect on depreciation, Cash Flow Patterns - Conventional and non-conventional, Problems and difficulties, Determination of relevant cash flows: independent proposal (Illustrative problems), mutually exclusive proposal (Illustrative problems) and replacement proposal (Illustrative problems); Case Analysis		
Module No 2: Evaluation Techniques		15
Investment evaluation criteria; capital budgeting evaluation techniques- ARR (problems) , Payback period(Illustrative problems), discounted payback period (Illustrative problems), NPV(Illustrative problems), IRR (Illustrative problems), Multiple IRR(Illustrative problems), Terminal value(Illustrative problems), MIRR(Illustrative problems) and Profitability Index(Illustrative problems); Project Selection under Capital Rationing, Evaluation of divisible(Illustrative problems)		

and indivisible projects (Illustrative problems); Capital budgeting under Inflationary situation(Illustrative problems); case Analysis.	
Module No 3: Capital Budgeting under Risk & Uncertainty	12
Evaluation of Risky Investment Proposal- statistical and conventional techniques for risk analysis: Risk Adjusted Discount Rate approach (Illustrative problems), Certainty- Equivalent Approach (Illustrative problems), Sensitivity Analysis (Illustrative problems), Standard Deviation Approach (Illustrative problems), Coefficient of Variation Approach (Illustrative problems), Decision Tree Analysis (Illustrative problems); case analysis.	
Module No 4: Financial Instruments	09
Equity Share - Price discovery through book building process; External Commercial Borrowing via automatic and approval route; Depository Receipts-GDR. ADR, IDR; Euro Bonds, Hybrid Instrument-Preferred Stock, Convertible bonds, Warrants.	
Module No 5: Financing and Strategic Real Options	08
Conceptual Framework; Venture Capital - Features of Venture Capital investments, Stages and methods of V.C Financing; funding process: Indian Venture Capital Scenario- Present & future; Angel investors. – Concept, Types and Advantages.	
Reference: (Latest Editions)	
<ul style="list-style-type: none"> • Pandey, I M, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi. • Khan, M Y and Jain, P K, Financial Management, Tata McGraw Hill, New Delhi. • Kishore, Ravi M, Financial Management, Taxmann publication, New Delhi. • Chandra, Prasanna, Financial Management: Theory and Practice, Tata McGraw Hill Publications, New Delhi. • Rustogi, R P, Financial Management, Galgotia Publishing Company, New Delhi. • Ross, S A, Westerfield, R W and J Jeff, Corporate Finance, Tata McGraw Hill Publication, New Delhi. • Crarie, Dwight B, Financial Management, John Wiley and Sons, Harward Business Review Executive Series, New York. • Shah, Paresh P, Financial Management, Wiley India Private Limited. • Donand H. Chew (Jr), Ed, The New Corporate Finance, McGraw Hill Publications, Boston. • Van Horne, James C and Wachowicz, John M, Fundamentals of Financial Management, Prentice Hall of India, New Delhi. • Apte, Prakash G., International Finance – A Business Perspective, TMH Publication, New Delhi. 	

Semester II Name of the Program: Master of Commerce (M.Com.) Course Code: PS 313.2 Name of the Course: Business Taxation		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs
Pedagogy: This course consists of lectures, case analysis, group discussion, problem solving, seminars and assignments..		
Course Objective: To provide students with thorough knowledge of indirect tax laws and practice in India		
Course Outcomes: On successful completion of this course, students will be able to CO1: Acquire conceptual clarity in the model of GST. CO2: Have sound knowledge on technical jargons in relation to the tax system. CO3: Understand the channel of working of dual GST system. CO4: Make the best advantage of the tax prospects provided through GST regime CO5: Have profound knowledge on Customs Act and the modes of assessment.		
Syllabus:		Hours
Module No 1: Introduction & Terms under GST		10
Module – 1: Introduction – Meaning, scope and significance of GST; classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST; GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017; GST Administration in India – GST Council – structure, powers, functions and challenges; Operational aspects of GST– process of Registration for manufacturer, service provider and dealer, etc.; amendment and cancellation of Registration; accounts and records; filing of returns – forms, time schedule; assessment, payment of tax.		
Module No 2: Terms under GST		7
Definition of Goods, Place of Supply, Principal place of business, Agent, Principal, Associated Enterprises, Related Persons, aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Input, Input Tax credit, Job work, Works contract, Location of the Supplier and Recipient, Reverse charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services.		
Module No 3: Levy and Collection of GST		8

<p>Incidence of Tax under GST- Procedure relating to levy – (CGST and SGST), Scope of supply, tax liability on mixed supply and composite supply, Tax invoice, time and place of supply of goods and services, Valuation and valuation rules, value of taxable supply. Computation of taxable value and tax liability including reverse charge. Procedure relating to levy – (IGST – Inter-state supply, Intra State supply, zero Rate supply, value of taxable supply. Computation of taxable value and tax liability including reverse charge. Illustrative problems.</p>	
<p>Module No 4: Input Tax credit</p>	<p>10</p>
<p>Introduction - meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit</p> <p>CGST, SGST and IGST; apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. recovery of Input Tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input; service distributor; Illustrative problems</p>	
<p>Module No: Customs Duty (Customs Act, Customs Tariff Act)</p>	<p>10</p>
<p>Scope and coverage of customs law, nature, types, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, Impact of GST on Custom Duty, Types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage, problems on computation of assessable value and customs duty.</p>	
<p>Reference: (Latest Editions)</p> <ul style="list-style-type: none"> • GST Ready Reckoner by V. S. Datey – Taxmann Publication. • Basics of GST by Nitya Associates – Taxmann Publications. • GST Law Guide by CA Ishaan V Patkar – Taxmann Publications. • Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi. • Raman Singla and PallaviSingla, Simplified Approach to GST – A ReadyReferencer, Young Global Publications, Delhi. • S Gupta, GST – Law and Practice, Taxmann Publications, New Delhi • Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi. 	

- Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
- Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
- The Central Goods and Services Tax Act and Rules.

Semester II		
Name of the Program: Master of Commerce (M.Com.)		
Course Code: PS 314.2		
Name of the Course: Business Statistics		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs
Pedagogy: This course consists of lectures, case analysis, group discussion, seminars, illustrations and assignments.		
Course Objective: To provide students with the knowledge of basic descriptive and inferential statistics and their applications in business and research		
Course Outcomes: On successful completion of this course, students will be able to		
CO1: Understand data and draw inference from data		
.CO2: Calculate and interpret statistical values by using statistical tool		
CO3: Demonstrate an ability to apply various statistical tool to solve business problems		
CO4: Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques		
Syllabus:		Hours
Module No 1: Descriptive statistics		15
Correlation- meaning – different types of correlation - methods of studying correlation - scatter diagram method, Karl Pearson’s method, spearman’s method.		
Regression - meaning, obtaining two regression lines, their significance in the Business field.		
Module No 2: Inferential statistics		12
Hypothesis testing-Meaning of statistical hypothesis, type I error and type II error, one tail and two tail tests , Process of testing hypothesis, Process of testing hypothesis The T-Test; Z- Test, and Analysis of Variance (ANOVA) .Meaning of Non-Parametric Tests, Advantage of Non-Parametric Tests, The Chi-square (X ²) Test, The Mann-Whitney U Test (in case of Large Samples). Parametric and Non parametric testing for		

mean, proportions, variance, difference between means, difference between proportions	
Module No 3: Time Series Analysis	8
Meaning, Components, Measurement of Trend, Measurement of Seasonal Variations, Measurement of Cyclical Variations, Applications.	
Module No 4: Probability Distribution	10
Probability - Meaning of probability, relevance of probability in decision making, definitions, basic rules, Probability distribution - discrete distributions- Bernoulli, Binomial, Poisson distribution and its application, continuous normal distribution and its applications	
Reference: (Latest Editions)	
<ul style="list-style-type: none"> • Gupta S P. Statistical Methods, Sulthan Chand & Sons, New Delhi. • S C Gupta. . Fundamentals of Statistics, Himalaya Publishing House, New Delhi. • U K Srivastava and others. Quantitative technique for Managerial Decisions, Anmol Publications, New Delhi. • Richard I Levin, David S Rubin. Statistics for Management, Prentice Hall Business Publishing Co, New Delhi. • Y P Agarwal. Statistical Methods (Concepts, Application and Computation), Sterling Publishers Pvt. Ltd, Delhi. • R S Bharadwaj. Business Statistics, Excel Books, Noida. • Sanchethi and Kapoor. Quantitative Techniques, Sulthan Chand & Co., New Delhi. • S C Gupta and V K Kapoor. Fundamentals of Statistics, Sultan Chand & Sons, New Delhi. • Cooper R Donald, Schindler S Pamela. Business Research Methods, Tata McGraw Hill Publications Ltd, New Delhi • Kothari C R. Research Methodology – Methods and Techniques, New Age International Ltd, New Delhi. • Norman K Denzin, Yvonna S Lincoln. Hand Book of Qualitative Research, Sage Publications, Delhi. • B N Ghosh. Scientific Method and Social research, Sterling Publishers, Delhi. 	

Semester II Name of the Program: Master of Commerce (M.Com) Course Code: PS 315.2 Name of the Course: Research Methodology and Ethics		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs
Pedagogy: Class room lecture, seminars, assignments, case studies, field survey, projects, workshops, dissecting research papers.		
Course Objectives: To foster well-rounded understanding of academic research, encompassing its philosophical underpinnings, methodologies, ethical considerations, report writing, and scholarly paper publication processes.		
Course Outcomes: On successful completion of this course, students will be able to: CO1: Identify research output with philosophical base and greater relevance to the society CO2: Undertake quality research with scientific methodology CO3: Produce good Research Reports CO4: Undertake original Research following ethical guidelines and practices in conducting the research and publication of papers		
Syllabus:		Hours
Module No 1: Foundation of Research		08
Research – meaning, characteristics, objectives, motivation in research, need and importance of research. Research as a Scientific Method, Types of Research; Assumptions- Ontology, Epistemology, Axiology; Philosophy – positivism, critical realism, interpretivism, post modernism, pragmatism – meaning, relevance and assumptions; Concept of Theory and Theory Building – deduction, induction and abduction.		
Module No 2: Research Process		10
Research Problem – meaning, Selection and Definition of Problem, Identifying Research Problem, Formulating Research problem; Review of Literature – meaning and need for literature review, sources of literature review, Organising and presenting Literature Review, identification of research gap; Variables – meaning, types of variables; Research Design – meaning, features of good research design, different types of research design- observational research design-descriptive, analytical, exploratory research design, and experimental research design., Objectives of the study; Research Hypotheses – meaning and kinds of hypotheses, Procedure of Hypothesis Testing; Scope of the study.		
Module No 3: Sampling and Data Collection		10
Sampling and Sample Design – Steps involved in developing sampling design, Sampling and Non-sampling errors; characteristics of a good sampling design, Sampling techniques – Different types of		

probability sampling- simple random sampling, systematic sampling, stratified sampling, cluster and multistage sampling, different types of non-probability sampling- purposive, convenience, quota sampling techniques; advantages and disadvantages of various methods; Census versus Sample Survey. Data Collection – meaning, Selecting an appropriate method of Data collection, Types- primary data- Observation method, Interview method, Questionnaire method, Schedule method, secondary data- Sources of Secondary Data; Phases of Designing a questionnaire

Module No 4: Analysis and Interpretation of the Data and Report Writing

09

Measurements in research-nominal, ordinal, interval, ratio; Analysis and interpretation of Data – meaning and importance, precautions in interpretation, Thesis writing /Report writing - Planning and organizing research report, format of research report, significance of report writing, precautions for writing research reports, format of reference writing and bibliography writing, Using Reference Manager in Academic Research-Mendeley

Module No 5: Research Ethics and Publication

08

Ethics – meaning and definition, Rights and obligations of Research Participants. Scientific misconduct – falsification, fabrication and plagiarism. Publication ethics – meaning and importance, conflicts of interest. Publication misconduct – meaning, types of publication misconduct, complaints and appeal. Publication – Scholarly/research article – meaning and features of scholarly article. Successful scientific writing – process. Plagiarism and how to avoid it.

Reference: (Latest Editions)

- Barbara H Stanley J Joan E Sieber, Gary B Melton. Research Ethics: A Psychological Approach. University of Nebraska Press
- Cooper R Donald, Schindler S Pamela. Business Research Methods, Tata McGraw Hill Publications Ltd, New Delhi
- Kothari C R. Research methodology: Research & Techniques. New Age International Publishers, New Delhi
- Leedy P D. Practical Research: Planning & Design. Washington: Mc Millan Publishing Co., INC
- Ramamurthy G C, Research Methodology. Dreamtech Press, New Delhi.
- Singh Y K. Fundamentals of Research Methodology and Statistics. New International (P) Ltd., New Delhi.
- Wallinman N. Your Research Project: A Step by Step Guide for the first time Researcher. Sage Publications, London.

Semester I		
Name of the Program: Master of Commerce (M. Com)		
Course Code: PS 316.2		
Name of the Course: E-Business		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs
Pedagogy: The course consists of class room lecture, problem solving, application in accounting practice, seminars and assignments.		
Course Objectives: To understand the basic concept of E-Business and its application in business		
<p>Course Outcomes: On successful completion of this course, students will be able to</p> <p>CO1: Able to understand concepts of E-Commerce and E- business. CO2: Analyze different types of portal technologies commonly used in the industry. CO3: Integrate theoretical frameworks with business strategies CO4: They understand legal issues relating to E-Business</p>		
Syllabus:		Hours
Module No 1: Introduction to Internet Business:		7
<p>E-Business, Communication Gateways, E-Business Statistics, Strategies for Digital Business, Strengths and Advantages of E-Business, Reasons for going Online, Offering New Services, Cost Reduction, Just in Time Inventory, Using the new Paradigm of E-Business.</p> <p>Preparing the Online Business: Competitor Analysis on the Internet, Collecting Competitive Information, Paradigms in the New Economy, The One-to-One Enterprise, Dynamic Trade, Business Process Reengineering, Designing, Developing and Deploying the System - Identifying the Online Business, Developing a Business Plan, Design and Development.</p>		
Module No 2: Selecting Technology		10
<p>Internet Networking, Exploring the IT Infrastructure, Enterprise Middleware, Network and System Management, Security Software, Payment Solutions, Database Management Systems, Content Preparation, Data Warehousing,</p>		

<p>Enterprise Resource Planning, Call Center Solutions, Building the E-Business Applications.</p> <p>Legal Issues: Legal Preface, Jurisdiction on the Internet, the Web Site, the Domain Name Battle, Linking and Framing Issues, Online Disclaimers, Content Liability, Intellectual Property on the Web, Legal Issues on Export, Digital Signatures, Developing a Dark Site, Disaster Recovery; Negative Campaigning; Digital Complaint Services; Strategic Planning.</p>	
<p>Module No 3: Marketing Strategies on the Web</p>	<p>10</p>
<p>Internet Marketing Strategies, Web Design, Feedback and Online Surveys, Frequently Asked Questions, Corporate Design Rules; Attracting Visitors to your Site; 5.3.4 Support Online and Offline Reading; Cross-Marketing and Cross-Selling; Event Marketing; Localization; Promoting Your E-business; Banner Ad Campaigning; Online Measurement; One-to-One Marketing; Direct Marketing</p> <p>Search Engines and Portals: Searching the Internet; Using a Search Engine; Adding Information to Search Engines; Specialized Searches; The Future of Searching; Natural Language Searches; Image Search Engines; Intelligent Network Agents; Portal Sites, the New All-in-One Mega Web Sites</p>	
<p>Module No 4: Shopping and ORM Solutions</p>	<p>10</p>
<p>Online Shopping; Shopping Solutions - Business Requirements; Taxation of Internet Products; Shopping Products; Implications of the New Economy; Electronic Software Distribution; ESD Products; Configurator Tools; Operational Resources Management.</p> <p>Paying Via the Net: The Payment Business; Business Requirements; Fraud Detection; Internet Payment Methods; Post-paid Payment Systems; Credit Card Solutions; Invoice; Internet Cheques; Cash on Delivery; Instant-paid Payment Systems; Pre-paid Payment Systems; Comparing Payment Technologies; The Future of Payment; The Open Trading Protocol.</p>	
<p>Module No 5: Security on the Internet:</p>	<p>8</p>

Information Security; Information Policy; Threats and Challenges on the Internet; Social Engineering; Security through Obscurity; Authorization; Cryptographic Tools; Steganography; Enforcing Privacy; Digital Signatures; Privacy on the Internet; Fighting Virus and Hoax Virus Warnings; Information Attack; Client-based Security; Digital Certificates; Smart Cards; Biometric Identification; Server-based Security; Firewall; Server Protection; Protecting Digital Businesses; Certification Authority.

Reference: (Latest Editions)

- Harvey M.Deitel, Paul J.Deitel, Kate Steinbuhler, e-business and e-commerce for managers, Pearson.
- Efraim Turban, Jae K. Lee, David King, Ting Peng Liang, Deborrah Turban, Electronic Commerce –A managerial perspective, Pearson Education Asia.
- Parag Kulkarni, Sunita Jahirabadkao, Pradeep Chande, e business, Oxford University Press, 2012.
- Hentry Chan et el, E-Commerce – fundamentals and Applications, Wiley India Pvt Ltd.
- Gary P. Schneider, Electronic commerce, Thomson course technology, Fourth annual edition.
- Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rEdition. Tata McGraw Hill Publications.
- KamleshK. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGraw Hill Publications.
- Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley.
- Micheal Papaloelon and Peter Robert, e-business, Wiley India.

Semester II Name of the Program: Master of Commerce (M.Com) Course Code: PS 317.2 Name of the Course: Internship		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	45 Hrs
<p>Introduction: M. Com students at the end of second semester must attend internship, a soft core paper for three credits. Internship is practical application of theoretical knowledge of the student by joining an organization as an intern. This is a kind of vestibule training wherein, on the job teaching that creates a simulated work experience for the students, this allows for better knowledge of enterprise systems and customer service.</p>		
<p>Course Objectives: To bridges the gap between theory and practice by providing students with exposure to the industrial world, application of business knowledge in accounting, costing, taxation, HR, finance, marketing, and management, alongside insights into office culture, decision-making, and entrepreneurial skills and challenges.</p>		
<p>Organizations to be selected for Internship: Large and medium business enterprises/offices which include banks, partnership firms, joint stock companies, social enterprises, cooperative societies and banks, Insurance companies, export- import units, Chartered Accountant firms, share broking firms and other establishments where student gets experience in all functional area of business. Preference may be given to establishments where there are minimum ten employees with separate office to deal with accounting, finance and taxation.</p> <p>Organizations/jobs not to be accepted for Internship:</p> <ul style="list-style-type: none"> • Small enterprises which include retail shops, shops in malls and sole proprietary enterprises where students cannot get experience in all functional areas of business. • Tuition to the children, Sales jobs with sales target, as waiter in bar and restaurant and any enterprise where a postgraduate student cannot work with dignity and respect, cannot be joined as intern. • Business enterprises/offices within Dakshina Kannada District is permitted and organizations outside Dakshina Kannada District are permitted only in special cases with the approval of the Head of the Department. • Internship in organizations outside the country is not allowed. • • Organizations/offices selected for internship must be approved by the Head of the Department. 		
<p>Period of Internship: Internship is for one month after second semester examinations. Intern must work for 200 working hours, 25 working days; one day leave may be availed. Due to unforeseen situations intern may take leave for more than one day with special permission from the concerned authority of the organization, but total number of working days of internship should not be less than 25 days.</p>		

Internship Process:

The following process is followed before and during internship;

- The Head of the Department will give detail internship orientation highlighting the purpose of internship, the organization to be selected, joining procedure, certificates to be provided, duties and responsibilities of intern, preparation of internship report and its valuation.
- Internal supervisor will be allotted from the Department to a group of students. The organization/office is selected by the student in consultation with the supervisor. The organization/office selected must be approved by the committee headed by the Head of the department
- The manager supervising the intern is the external guide, his name, designation and phone number must given to the Department before joining the internship for necessary follow up
- The College will give letter seeking permission from the organization; acceptance of the organization must be obtained by the student well in advance.
- After joining the organization as intern, joining report must be issued and submitted to the Department within a week of joining the internship
- The student must maintain a work diary. He/she writes work diary daily covering the duties and responsibilities assigned for the day, time of entry and exit, Department in which he/she worked, supervisor under whom he/she worked, the day's experience and learning, problems faced etc.
- Every week end work diary should be signed and sealed by the external guide
- At the end of the internship, external guide must give performance certificate and attendance certificate
- • Based on the work diary, intern will write a report of internship, which is assessed for 100 marks and three credits.

Duties and Responsibilities of Intern:

- The duties and responsibilities of the intern are as follows;
- Intern should strictly follow the internship guidelines of the college
- He/she should respect the organization where he/she joined as intern, abide by the office rules and regulations and follow the instructions given by the external supervisor at the organization. He/she must work as intern with utmost care and diligence and responsible for any damage caused to the organization by him as an intern
- Intern should get the guidance of the internal supervisor from time to time. Any problem during internship must be brought to the notice of the Head of the department through the internal supervisor.

- He should submit the joining report within one week of joining the internship
- He maintains work diary and see that it is signed and sealed by the external supervisor at the week end
- He should produce work diary, performance certificate and attendance certificate at the end of the internship
- He/she submit the internship report on time to avoid the delay in announcement of the second semester result.

Role of Internal Supervisor:

The internal supervisor has the following duties and responsibilities:

- Internal supervisor must assist the intern in selection of the organization and see that all preliminary formalities are completed before joining the internship.
- Internal supervisor should monitor the progress of the internship and makes follow up from time to time through contact with the external supervisor.
- Any problem during internship must be brought to the notice of the Head of the Department.
- Internal supervisor must arrange for presentation of the report in the Department before the submission of final report.
- Internal supervisor should read the draft copy of the report and give necessary corrections and see that intern submit the report on time.

Valuation of Internship Report

Internship Report is valued for 100 marks by the internal and external examiners based on the following criteria;

Criteria	Marks
Internship	40%
Diary	20%
Report – content and presentation	40%
Total	100%

Format of Internship Report

Page 1: Cover Page

Page 2: Certificate from the Course Coordinator

Page 3: Joining Report

Page 4: Internal Guide certificate

Page 5: Attendance certificate and performance certificate from the company

Page 6: Table of Contents with page numbers

Page 7: Acknowledgement

Chapter Scheme:

I. Profile of the Organization

- Background information of the Company
- Vision and Mission statement of the company
- Organization structure
- Present status and special achievements and awards

II. Internship Summary- Write according to the date covering the following Points in paragraphs:

- Whether worked alone or in team
- In which department worked in the day
- Methods of work performed during the day
- Your findings and learning during the days work

III. Skills Developed (In general)

- What did you enjoy and what did you like the least
- General knowledge and professional skills developed

IV. Conclusions and Recommendations:

- Summary statement regarding your involvement and observation during the internship
- Some recommendations to the company for the improvement in future

Appendices: Any document or certificates to be attached

Presentation of the Internship Report:

- Quality of the Paper: Executive bond paper A4 size
- The Text of the contents: Times New Roman, paragraph heading and side point in font 13, explanation in font -12, line spacing - 1.5 justified, one side typing.
- Chapter Heading Font Size: 14, Times New Roman, Centre Aligned, 30 point above and below spacing.
- No. of pages: Number of pages in the report 50 - 60.
- Page Specification:
- Left margin - 3.0 cms Right margin- 2.0 cms Top margin - 2.5 cms Bottom margin - 2.5 Cms
- Page Numbers - All text pages should be numbered at the bottom center of the pages.
- Submission:
- One copy of the report must be submitted in bound book to the Registrar Evaluation for valuation and one copy must be submitted in CD in pdf format to the department for the department purpose.

Certificates:

1. Format of joining report (in company letter head)

Sir,

Mr/Ms. Reg. No..... Student of M. Com Second Semester at St Aloysius College (Autonomous), Mangaluru, has joined our organization as an intern and reported to duty on (Day and date) at... (Time)

Date:

Signature

Place:

Name and Designation

Seal

2. Cover page

College Address with Logo Programme - M.Com

Internship Report

Name of the Company

Name and Register Number of student Name of the Internal Guide

Month and Year of Internship

3. Certificate from the Coordinator:

College Address with

Logo Certificate

This is to certify that Mr./Ms..... Register No..... has successfully completed internship at..... (Company name and address).

This internship report is prepared after undergoing internship for the period as stipulated by the College and submitted to St Aloysius College (Autonomous), Mangaluru in partial fulfillment of the requirement for the award of the Degree of M. com.

No part of this report has been submitted for the award of any Degree, Diploma, fellowship or other similar titles or prizes and the work has not been published in any journal or magazine.

Date:

Signature

Place:

Name and designation with Seal

4. Declaration of originality by the student

Declaration

This is to certify that this internship report has been prepared by me after undergoing internship fromto (Date) at (Name and address of the company).

This report is my original work and is being submitted for the partial fulfillment of therequirements of the award of the Degree of M. Com.

This report has not been submitted earlier to this College or any other Universities/Institutions for the fulfillment of the requirements of the course of the study.

Date:

Signature

Place:

Name and Register Number

5. Certificate from the internal Guide

Name and address of the internal guide

Certificate

I hereby certify that Mr. /Ms..... Register No... of M. Com Second Semester has completed his/her internship at..... (Name of the company and address). The internship report has been prepared by him/her under my guidance and supervision. I further certify that this internship report or part thereof has not been the basis for the award of any other Degree or Diploma or such other similar title.

Date:

Signature

Place:

Name and address of the guide

6. Format of External Supervisor's evaluation certificate (in Company letter head)

Sir,

This is to certify that Mr. Reg. No..... Student of M. Com Second Semester at St Aloysius College (Autonomous), Mangaluru, has completed his/her internship in our organization. He/ She worked as an intern from to

..... (Date). He / She has shown keen interest and actively involved in all the tasks assigned to him/ her. He/ She discharged the responsibilities to the satisfaction of his/ her fellow workers and superiors. His/ Her conduct and character were good during the period of internship.

Date:

Signature

Place:

Name and Designation

Seal

7. Format of attendance certificate (in Company letter head)

Sir,

Attendance Certificate

This is to certify that Mr. Reg. No.....student of M. Com Second Semester at St Aloysius College (Autonomous), Mangaluru, has worked as an intern in our organization from to He has been relieved from the duty on

.....at
..... (Time). He has availed..... (Number) days of leave during the period of internship.

Date:

Signature

Place:

Name and Designation

Seal

Semester II		
Name of the Program: Master of Commerce (M.Com.)		
Course Code: PO 318.2		
Name of the Course: Personal Finance and Investment Planning		
Course Credit:	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: This course consists of lectures, case analysis, group discussion, seminars, illustrations and assignments.		
Course Objective: To equip the students with the basic knowledge of investments and the process of portfolio management		
Course Outcomes: On successful completion of this course, students will be able to		
CO1 Identify the major types of investment alternatives.		
CO2: Describe how safety, risk, income, growth, and liquidity affect your investment decisions		
CO3: Figure out the future value of money using future value charts.		
Syllabus:	Hours	
Module No 1: Introduction to investments	15	
<p>Concept of Security and Portfolio; Investment Vs Speculation; Investment objectives, investment alternatives and their comparison-Financial assets and Real assets; Portfolio Management Process; Qualities for Successful Investing; Common errors in Investment Management; Investment Protection- Life and General insurance, Tax Planning-Tax saving avenues for an investor, Investor Grievance Redressal Mechanisms.</p> <p>Personal Financial Planning - Objectives of personal financial planning; Areas of personal investment – where to invest; where not to invest; where to park funds; where to invest for regular returns; where to invest for growth, Personal Financial Planning Process, Financial Life Cycle. Investment ideas of Warren Buffet, Benjamin Graham, John Bogle and John Templeton</p>		
Module No 2: Equity Market & Money Market	10	

<p>Primary equity market-Public issue, Rights issue, Preferential allotment, Secondary equity market(Stock market)-meaning, objectives, functions and classification of stock market, NSE and BSE, Trading settlement, Buying and Selling shares-Locating a broker, Internet Trading- Dematerialization, Depository Services-NSDL, CDSL, Stock Market Quotations and Indices. Money Market-meaning, features and money market instruments, Money Market Vs Stock Market.</p>	
Module No 3: Mutual Funds – Indirect Investing	8
<p>.Indirect Investing-meaning, concepts and features of Mutual Fund, Entities in a Mutual Fund Operation, Open-Ended Vs Closed-Ended Schemes, Investment-Orientation of Mutual Fund Schemes-Equity Schemes, Hybrid Schemes &Debt Schemes and their variants. Costs of investing in a Mutual Fund, Pros &cons of investing in a Mutual Fund, Major Mutual Fund Companies in India, Value-added services offered by Mutual Funds, Direct Vs Indirect Investing.</p>	
Module No 4: Time Value of Money	12
<p>Introduction, basis of time value, Compounding and Discounting, Future value of a single amount, Present value of a single amount, Future value of an annuity, Present value of annuity, Intra-year compounding and discounting, Equated monthly instalments.</p>	
Reference: (Latest Editions)	
<ul style="list-style-type: none"> • Sharpe, W. F, Alexander G.J., and Bailey J.V., <i>Investments</i>, Sixth ed., Prentice Hall of India, New Delhi, • Fischer, D.E., and Jordan, R.J., <i>Security Analysis and Portfolio Management</i>, Sixth ed., Prentice Hall of India, New Delhi, • Barua S.K., Varma J.R., and Raghunathan V., <i>Portfolio Management</i>, Tata Mc Graw- HillPublishing Company Limited, New Delhi. • Singh, Preeti. (2010), <i>Investment Management</i> Himalaya Publishing House, New Delhi. • Francis, J.C., <i>Investments</i>, Mc Graw Hill New York. • Amling, <i>Investments</i>, Prentice Hall N.J. • Gupta, Shashi K and Joshi, Rosy, <i>Security Analysis and Portfolio Management</i>, Kalyani Publishers, Bangalore. • Pandian, Punithavathy , <i>Security Analysis and Portfolio Management</i>, Vikas Publishing House Pvt Ltd., New Delhi. 	

- Bhalla, V K., Investment Management, Twelfth ed., S. Chand & Company Ltd, NewDelhi.
- Avadhani,V.A, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
- Markowitz, Harry M , Portfolio Selection: Efficient Diversification of Investments, John Wiley, New York.
- The Random Walk Guide to Investing: Ten Rules for Financial Success