

POORNAPRAJNA COLLEGE (AUTONOMOUS), UDUPI

NAAC Re-Accredited "A+" (3.27 CGPA)

(Promoted and Managed by Udupi Sri Adamaru Matha Education Council, Bengaluru)



SYLLABUS FOR M.COM CURRICULUM FRAMEWORK

Course pattern and scheme of examination for M.Com

(I& II SEMESTERS)

TO IMPLEMENT FROM THE ACADEMIC YEAR 2025-26

BOARD OF STUDIES IN M.COM

POORNAPRAJNA COLLEGE

(AUTONOMOUS),

UDUPI - 576101

Dept. of PG Studies in Commerce
CHOICE BASED CREDIT SYSTEM
(Syllabus for the academic year 2025-26)

M.Com Course Structure

Minimum credits to be registered by a student in a normal phase to successfully complete M.Com Degree in four semesters

Semesters	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits
I	03	12	02	08	-	-	05	20
II	03	12	02	08	01	03	06	23
Total	06	24	04	16	01	03	11	43

I SEMESTER M.COM

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
MCCMCS1 01	Management Theory and Practice	SC	3	1	-	4	30	70	100	3
MCCMCS1 02	Business Economics	SC	3	1	-	4	30	70	100	3
MCCMCS1 03	Business Statistics	HC	3	1	-	4	30	70	100	3
MCCMCS1 04	Management Science	HC	3	1	-	4	30	70	100	3
MCCMCS1 05	Advanced Financial Accounting	HC	3	1	-	4	30	70	100	3

***NOTE:** Any two soft core courses or soft core papers shall be selected by the students out of three soft core courses available, at the time of commencement of Ist semester. The department council and affiliated college will announce at the time of beginning of the Ist semester which two soft core papers shall be offered during first semester depending upon the availability of faculty and the demand for the soft core courses. The minimum number of students opting for soft core course should be ten and affiliated college should get prior permission from the department council before offering the soft core courses.

II SEMESTER M.COM

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
MCCMES201	Indian Economic Policies And Programs	OE	2	1	-	3	30	70	100	3
MCCMCS201	Entrepreneurial start up- ecosystem	SC	3	1	-	4	30	70	100	3
MCCMCS202	Strategic Marketing Management	SC	3	1	-	4	30	70	100	3
MCCMCS203	Business Research Methods	HC	3	1	-	4	30	70	100	3
MCCMCS204	International Business	HC	3	1	-	4	30	70	100	3
MCCMCS205	Advanced Cost Accounting	HC	3	1	-	4	30	70	100	3

***NOTE:** Any two soft core courses or soft core papers shall be selected by the students out of three soft core courses offered, at the time of commencement of IInd semester. The department council and affiliated college will announce at the time of beginning of the IInd semester, which the two soft core papers shall be offered during second semester depending upon the availability of faculty and the demand for soft core courses. The minimum number of students opting for soft core course should be ten and affiliated college should get prior permission from the department council before offering the soft core courses.

Note: 1) L = Lecture, T = Tutorial, P = Practical

2) Two hours Tutorial is equal to One hour Lecture

3) One credit is equal to one hour lecture/ 2 hours tutorials/three hours practical.

4) Three hours Practical is equal to One hour Lecture, Practical consists of: group discussion, interaction, game play, case analysis, dialogue, debate and one-to-one interaction with the students and so on.

5) Internal Assessment marks should be given on continuous comprehensive assessment basis consisting of tests, seminars, assignments and class performance of the students.

6) The Minimum marks for multiple choice objective type questions shall be ten marks.

** OPTIONAL STREAMS:

Any one optional stream out of four streams available shall be selected by the student at the time of commencement of Third Semester. Once an optional stream has been selected in the third semester, there is no change in the optional stream in the Fourth Semester. The students must take the same optional stream in the Fourth Semester as well. These papers are specialized streams. The department/affiliated colleges will announce at the end of the Second Semester. Soft core optional streams which shall be offered during the Third and the Fourth Semesters, depending upon the availability of faculty members, infrastructure and the demand for soft core streams. The minimum number of students opting for optional streams should be fifteen.

M.Com
I Semester
MCCMCS101: MANAGEMENT THEORY AND PRACTICE

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To help students understand the conceptual & strategic Framework of Management.

Outcomes:

1. Provides an understanding of planning procedure, organizational structure firms for effective business administration.
2. Provides rigorous base for research in management field.

Unit -1: Development of Modern Management Thought and Patterns of Management Analysis:

F.W. Taylor and Scientific Management – Henri Fayol and Principles of Management – Elton Mayo and Hawthorne Experiment – Patterns of Management Analysis – Definitions and Functions of Management – Recent Trends.

Unit -2: Planning & Organizing: Types of Plans, Steps in Planning, Decision Making-Process of Decision Making – Types of Decisions, Decision Making under Certainty, Uncertainty and Risk – Modern Approaches to Decision Making.

Organizing - Organization Structure - Mechanistic and Organic – Project and Matrix – Formal and Informal – Chain of Command, Span of Management, Authority, Functional Authority, Power- Line and Staff – Decentralization and Delegation – Recent Trends.

Unit -3: Human Resource Planning and Development: Human Resource Planning, External and Internal Sources – Recruitment, Selection, Placement, Training and Development – Performance Appraisal – Internal Mobility in the organization- Recent Trends.
Leadership, Motivation and Communication: Leadership – Concepts- Behaviour and Styles, Situational Approach; Dynamics of Motivation: Theories of Motivation, The Need Hierarchy - Hygiene Approach – The Expectancy - Theory, The Vroom's Theory, The Porter and Lawler Theory, McClelland's Needs Theory – Motivation and Job Enrichment– Motivation and Morale-Organisational Communication: Communication System – Barriers to Communication – Effective Communication – Recent Trends.

Unit -4: Control: Control Process – Critical Control Points and Standards –Requirements of Effective Control – Information System and Control - T.Q.M- Bench Marking and ISO 9000 Series – Kaizen, Just in time, Quality Circles, six-sigma- Recent Trends.

Unit -5: Strategy: Levels of Strategy formulation – Approaches to strategic decision making, goals, Mission, purpose and objectives – Strategic Business Unit (SBU), Functional level strategies- Environmental Analysis and Strategy formulation-Components of Environment– Types – Environment Scanning and appraisal, strategic advantage, Analysis and Diagnosis, SWOT Analysis, Strategic Planning process, Types of Strategies: Modernization, diversification, integration, merger, take over and joint strategies; turnaround, divestment and liquidation strategies-process of strategic choice. Industry competitor and SWOT analysis – Factors affecting Strategic Choice, Generic competitive strategy, Tools for strategy formulation – Recent Trends.

References:

1. Allen L.A., Management and Organisation-Tata McGraw Hill
2. Appleby Robert C, Modern Business Administration, Macmillan Harvard Business Review
3. Banerjee Shyamal, Principles and Practice of Management, Oxford and IBH Publishing Pvt.

Co. Ltd.

4. Boone and Kurtz, Management; McGraw Hill
5. Burton Gene and Thakur Manab: Management Today, Principles and Practice(Tata McGraw Hill)
6. Dale Earnest, Management Theory and Practice, Tata McGraw Hill.
7. Drucker Peter F, Management; Tasks, Responsibilities, Practices, Allied Publishers
8. Drucker Peter F, The Practice of Management, Allied Publishers
9. George Claude S.(Jr), Management in Industry, (Prentice Hall)
10. Glueck W. F, Management: The Dydon Press
11. Haynes and Massie, Management: Analysis, Concept and Cases
12. Ivanovich; John and Michuol T Matheson: Organisational Behaviour and Management, Business Publications Inc, Texas
13. James A.F. Stoner, Management – Prentice Hall of India, New Delhi.
14. Koontz Harold and Weihrich Heinz, Management, (Tata McGraw Hill)
15. Koontz Harold, Cyril O Donnell, and Heinz Weihrich, Essentials of Management, Tata McGraw Hill, New Delhi.
16. Koontz Harold and O Donnell Cyril, Management; A Systems and Contingency Analysis of Managerial Functions-McGraw Hill
17. Luthans Fred ; Organisational Behaviour , McGraw Hill, New York.
18. Massie J.L . Essentials of Management, Prentice Hall
19. Mc Farland Dalton E; Management, Collier Macmillan
20. New Men Summer and Warren, Process of Management(Prentice Hall)
21. Newstrom, John W and Keith Davis: Organisational Behaviour; Human Behaviour at work, Tata McGraw Hill, New Delhi.
22. Niles Mary Crushing: The Essence of Management, Orient Longman
23. Prasad Lallan and Gulshan S.S.: Management Principles and Practice, S. Chand
24. Putti, Management: A Functional Approach (SI), McGraw Hill.
25. Robbins ,Stephen P and Mary Coulter; Management , Prentice Hall, New Delhi.
26. Terry George R., Principles of Management: Richard Irwin

M.Com
I Semester
MCCMCS102: BUSINESS ECONOMICS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective:

- 1) To provide students an insight to advanced concepts of business economics.
- 2) To help students understand various business economics tools for solving business problems in the changing business environment.
- 3) To enable students to integrate micro and macro economic analysis into business decision/ or decision making power.
- 4) Business economics is the application of economic principles and methods to business decision making.
- 5) Business economists play an important role in the firms.

Outcomes: Equip the students with knowledge of basic concept, theoretical frameworks & recent developments in the field of business economics.

Unit -1: Business Economics and Decision Making: Nature Significance and Scope of Business Economics, Positive and Normative Economics, Role of Business Economists and Responsibilities, Decision Making under Risk and Uncertainty Situations, Risk and Return Analysis, Business Adventures and Business Behaviour, GDP, Core Economic Concepts– Incremental Principle, Opportunity Cost Principle, Discounting Principles Time Value of Money, Equi-marginal Principle and Strategic Business Planning.

Unit -2: Demand Theory Analysis: Individual and Market Demand Functions: Law of Demand, Determinants of Demand –Shift in Demand and Elasticity of Demand, Meaning and Importance, Price Elasticity, Income Elasticity and Cross Elasticity, Change in Demand, Application of Elasticity in Managerial Decisions, Cost Benefit Analysis, Market Failures.

Unit -3: Production Theory Analysis:- Production Function with one, two and multi variable Inputs; Stages of Production; Economics of Scale, Estimation of Production Function, Production Possibility Curve, Cost Theory and Estimation; Economic Value Analysis; Short and Long Run Cost Functions – Nature, Shape and Inter Relationship , Law of variable Proportions, Law of Return to Scale.

Unit -4: Price Theory Analysis: Price Determination under Different Market Conditions and Pricing Practices, Pricing Power, Characteristics of Different Market Structures – Price Determination and Firm's Equilibrium in Short run and Long run under perfect Competition, Monopolistic Competition, Oligopoly and Monopoly Pricing Practices – Methods of Price Determination, Price Discrimination, International Price Discrimination, Dumping, Transfer Pricing and Profit Management.

Unit -5: Business Cycles Analysis: Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle – Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.

References:

1. Adhikary M. Business Economics, Excel Books, New Delhi.
2. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
3. Baya, Micheal R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
4. Chopra,O.P: Managerial Economics, Prentice Tata Mc Graw Hill, Delhi
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10. Eaton, B. Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
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13. Mithani D.M., Macro –Economics: Himalaya Publishing House.
14. Paul G. Keat and Philip K.Y. Young: Managerial Economics: Economics Tools for Today's Decision Makers: Pearson Education.
15. Peterson, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
16. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
17. Samuelson and William D. Nordhaus: Economics: McGraw Hills.
18. Varian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi.
19. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi

M.Com I Semester
MCCMCS102: BUSINESS STATISTICS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To enable the students to acquire knowledge on quantitative analysis and to use statistical techniques for analysis of business data.

Outcomes: Provides an understanding of the basic statistical concept and techniques for undertaking business research.

Unit -1: Indices, Surds and Binomial Theorem: Laws of Indices and Surds, Operation with Power Functions, Operation on Surd, Rationalising Factor, Root of a Mixed Surd, Binomial Theorem, Position of Terms, Binomial Coefficients.

Unit -2: Arithmetic and Geometric Progressions: Arithmetic Progression (AP), Sum of a Series in AP, Representation of Terms in AP, Geometric Progression (GP), Sum of a Series in GP, Representation of Terms in GP.

Unit -3: Time Series Analysis: Meaning, Components, Measurement of Trend, Measurement of Seasonal Variations, De-Seasonalisation of Data, Measurement of Cyclical Variations.

Unit -4: Probability, Random Variables and Theoretical Distributions: Terminology, Schools of Thought on (Approaches to) the Concept of Probability, Permutation and Combination, Theorems of Probability Conditional Probability, Bayes's Theorem, Calculation of Probability, Meaning of Random Variable, The mean of a Random Variable/ The expected Value of a Random Variable, Binomial Distribution and Fitting a Binomial Distribution, Poisson Distribution and Fitting a Poisson Distribution, Normal Distribution and Fitting a Normal Curve.

Unit -5: Statistical Quality Control (SQC): Meaning, Causes of Variation in Quality, The Purpose, Advantage, Theory and Technique of SQC, Process Control: Mean (\bar{X} -bar) Chart; Range (R) Chart; Fraction (P) Defective Chart; Number Defective (np) Chart; and Number Defective Per Unit (C) Chart.

References:

1. Ajay Goel, Alka Goel: Mathematics and Statistics (New Delhi: Taxmann)
2. Asthana B.N: Elements of Statistics (New Delhi: S. Chand)
3. Elhance D.N: Fundamentals of Statistics (Allahabad: Kitab Mahal)
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10. Thukral J.K: Mathematics (New Delhi: Taxmann)

M.Com
I Semester
MCCMCS103: MANAGEMENT SCIENCE

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To provide an understanding of Management Science techniques used for managerial decision making.

Outcomes: Enables the students to get exposure to the basic concepts and theories and the application of various management science techniques in making business problems.

Unit -1: Introduction: History, Nature, Management Science and Systems Approach, Quantitative Analysis: Model Development; Data Preparation; Model Solution; Report Generation, Phases, Management Science Techniques, Significance of Management Science in Business and Industry, Management Science and Functional Areas of Management, Limitations.

Unit -2: Linear Programming Problem (LPP): Basic Concepts, Model Formulation, Assumptions underlying Linear Programming, Examples on the Applications of LPP, Graphical Method for Solution of LPP, Canonical and Standard Forms of LPP, Simplex Algorithm for Solution of Maximisation and Minimisation LPP : Big-M Method and Two- Phase Method, A Few Special Issues in Linear Programming: Infeasibility; Unboundedness; Redundancy; Alternate Optional Solutions; Degeneracy, Duality in Linear Programming: Construction of a Dual Problem; Shadow Price; The Importance of the Duality Concept; Important Results in Duality.

Unit -3: Transportation Problem: Basic Concepts, Mathematical Model, Relationship to Linear Programming, The Transportation Method, Finding an Initial Feasible Solution: North- West Corner Rule; Least Cost Method, and Vogel's Approximation Method (VAM), Test for Optimality: Stepping Stone Method and the Modified Distribution (MODI) Method, Degeneracy in Transportation Problem, Unbalanced Transportation Problem, Maximisation Case in Transportation Problem.

Unit -4: Assignment Problem: Meaning, Comparison with Transportation Problem, Mathematical Representation of Assignment Model, Formulation of Assignment Model, Hungarian Method for Solution of Assignment Model, Special Cases in Assignment Problems: Maximisation Case; Multiple Optional Solution; Unbalanced Problem; Constrained Assignment Problem.

Unit -5: Network Based Project Scheduling Techniques: Terminologies, Common Errors, Rules for Drawing Network Diagrams, Numbering of Events by Fulkerson's Rule, Critical Path Method (CPM): Characteristics of Critical Path; Finding Critical Path in Large Network Using Forward Pass Computation and Backward Pass Computation; Significance of Critical Path; Slack Time and Critical Path; Activity Float Analysis, Programme Evaluation and Review Technique (PERT): PERT Procedure; Computation of the Variance and Standard Deviation of Activity Times for PERT; Probability Aspects of Project Completion Time, Cost Considerations in PERT/ CPM: Project Cost; Cost Slope; Time-Cost Trade-off; Crashing of Project Time.

References:

1. Aekoff Russell L. and Sasieni Maurice W: Fundamentals of Operations Research (New York: John Wiley & Sons)
2. Anderson, Sweeney and Williams: An Introduction to Management Science: Quantitative Approaches to Decision Making (Australia: Thomson South Western)
3. Dannenbring, David G and Starr, Martin K: Management Science: An Introduction (New Delhi: McGraw hill Education)
4. Gupta P.K and Hira P.S: Operations Research (New Delhi: S. Chand & Co. Ltd)
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6. Kapoor V.K: Operations Research: Problems and Solutions (New Delhi: Sultan Chand & Sons)
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8. Nagarajan K: Project Management (New Delhi: New Age International)
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10. Sharma J.K: Operations Research (Bangalore: Macmillan India Ltd.)
11. Sharma S.D: Operations Research (Meerut: Kedarnath Ramnath)
12. Taha, Hamdy A: Operations Research An Introduction (New Delhi: Prentice Hall of India Ltd.)
13. Vohra N D: Quantitative Techniques in Management (New Delhi: Tara McGraw-Hill)

M.Com
I Semester
MCCMCS104: ADVANCED FINANCIAL ACCOUNTING

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective:

- To understand and apply financial accounting tools and techniques for managerial decision making.
- To provide students with the knowledge about contemporary issues in accounting
- To enable students to develop insights into financial analysis of business organizations.

Outcomes :

1. Provides rigorous base for conducting research in the field financial accounting.
2. Provides the students with the advanced knowledge & skills required for the preparation of accounts of companies.

Unit -1: Valuation of Goodwill and Shares: Factors – Precautions – Need – Methods of Valuation of Shares and Goodwill.

Unit-2: Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods of Calculation – Liquidation Expenses – Accounting Treatment.

Unit -3: Accounts of Holding companies: – Requirements – Principles of Consolidation – Consolidated Balance Sheet – Consideration- Estimation – Treatment.

Unit -4: Inflation accounting: - Need - Objectives - Adjustments for General Price Level Changes - Current Purchasing Power Accounting and Current Cost Accounting (CPP and CCA) – Preparation of Financial Statements in accordance with CPP and CAA methods.

Unit -5: Recent Developments In Accounting & Accounting Standards - Preparation of financial Statement as per companies act 2013 (schedule III) - Human Resource Accounting and Methods - Social Responsibility Accounting - Environmental Accounting.

References:

1. Advanced Accounting by the institute of Chartered accountants of India
2. Anitong Hawkins and Merchant : Accounting – Text and cases, Tata McGraw Hill, New Delhi 2009
3. B.K. Banerjee: Financial Accounting, PMI Learning (P) Ltd., New Delhi 2010.
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5. Mukherjee and M. Hanif: Modern Accountancy, Tata McGraw Hill, New Delhi 2008
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11. S.P.Iyengar: Advanced Accounting, Sultan Chand and Sons, New Delhi.
12. Shukla and Grewal : Advanced Accounts, S.Chand and Company Ltd., New Delhi.

M.Com

II Semester

MCCMES201: Indian Economic Policies And Programs

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective:

- 1) To provide students an insight to advanced concepts of business economics.
- 2) To help students understand various business economics tools for solving business problems in the changing business environment.
- 3) To enable students to integrate micro and macro economic analysis into business decision/ or decision making power.
- 4) Business economics is the application of economic principles and methods to business decision making.
- 5) Business economists play an important role in the firms.

Outcomes: Equip the students with knowledge of basic concept, theoretical frameworks & recent developments in the field of business economics.

Module I: Introduction to Indian Economy: Changing structural characteristics of Indian economy - sustainable development- role of state, market and other institutions- indicators of development: development Index C(HDI), gender development and empowerment indices, human poverty index. Broad demographic features of Indian economy - rural -urban migration- urbanization and civic amenities- poverty and inequality - measurement - population policy.

Module II: Planning in India: Objectives and strategy of planning - failures and achievements of plans - developing grassroots organizations - Panchayats, NGOs and pressure groups.

Module III: Agricultural Sector:

Institutional structure - land reforms in India- technological change in agriculture-pricing of agricultural inputs and output - terms of trade between agriculture and industry-agricultural finance policy - food and agricultural subsidization policies - issues in food security - policies for sustainable agriculture - globalization and Indian agricultural sector.

Module IV: The Industrial Sector:

Industrial policy - privatisation and disinvestment debate - pricing reforms in PSUs-Problem of industrialisation- productivity in industrial sector - exit policy- issues in labour market - reforms - approaches for employment generation- analysis of price behaviour in India

Module V: Money. Banking and Budgets:

Financial sector reforms- interest rate policy - review of monetary policy - money and capital markets- working of SEBI. Indian fiscal policy - annual budgets - components of budgets - importance and impact of budgets.

Module VI: Economic Reforms:

Rationale of internal and external reforms - globalisation of Indian economy- W.T.O and its impact on different sectors of the economy - need for and issues in good governance - issues in competition and safety nets.

References:

- Ahluwalia, I.J and I.M.D. Little (eds.) (1999), India's Economic Reforms and Development (Essays in honour of Manmohan Singh), Oxford University Press, New Delhi.
- Bardhan, P.K. (9* Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.
- Bawa, R.S and P.S.Raikhy (ed) (1997), Structural Changes in Indian Economy, Guru Nanak university amrithsar

M.Com II Semester
MCCMCS201: ENTREPRENEURIAL START-UP
ECOSYSTEM

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits, 64 hours lectures

Objectives:

- a) To educate the younger generation about the need and essence of Entrepreneurial spirit.
- b) To orient the learners with the eco-system of venturing in to new
- c) To provide knowledge of various schemes and privileges for start-ups in India

Outcome: Inculcate an entrepreneur spirit, job providers and change makers.

UNIT-1: Entrepreneurship Ecosystem: Meaning and characteristics of entrepreneurial ecosystem and Introduction in entrepreneurial ecosystem, entrepreneurial ecosystem framework, culture, formal institutions, infrastructure, factors, Network systems, Leadership, Finance, Talent, new knowledge, skills, intermediateservices, science and technology. Present entrepreneurial ecosystem in Karnataka, India and Globe.

UNIT-2 Start-up and unicorns landscape : Steps in start-up business, start-up ideas in travel and transportation sectors, event organizing, real estate sectors, Agri-business, Food sectors, Service sectors, Online business ideas. Fin-tech. Edu-tech, Spiritual sectors, Social sectors, Social media and Marketing Services and other sectors. Unicorn start-up companies, Indian Unicorn landscape.

UNIT-3 Institutions and Development of Entrepreneurship: Role of Government in Entrepreneurship, MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), SIDBI, RUDSET, MFI, SHGS, National Institute of Entrepreneurship & Small Business Development (NIESBUD). National Entrepreneurship Development Board (NEDB), NABARD, MUDRA'S financial support systems.

UNIT-4 Entrepreneurial Competency and Development: Meaning and concept of Entrepreneurial Competency, Entrepreneurial Competencies Entrepreneurial Culture, Behavioural Competency, Managerial Competency. Network Management, Entrepreneurial Mobility, Factors affecting Entrepreneurial mobility, Types of Entrepreneurial mobility. Entrepreneurial Motivation: Entrepreneurship Development Program: Needs and Objectives.

UNIT-5 Entrepreneurial propensity of women and first generation entrepreneurs: Problems and opportunities of women and first generation entrepreneurs. entrepreneurial mindset and skill-sets. Entrepreneurship lifecycles, stages and thinking patterns, design thinking, Risk taking propensity, Cognitive skills. Vision wantrepreneurs, Management of start-up units and development of micro to macro level enterprises. Highlighting the benefits of start-ups, Developing learning ability of business language. D.K District, Coastal Karnataka, Karnataka State.

UNIT -6: Business Ideas, project identification and formulation: Forms of Business Ownership, Issues in selecting forms of ownership, Environmental Analysis. Identifying problems and opportunities, Planning Business Process, Project Management: Concept, Features, Classification of projects, Issues in Project Management, Project Identification, Project Formulation. Project Design and

Network Analysis, Project Evaluation, Project Appraisal, Project Report Preparation, Specimen of a Project Report.

a) Project and Field work: The project or field work is an integral part of this course, students must visit the start-up enterprises, MSMEs and other organization for minimum three working days and submit the brief report. This report shall be monitored and evaluated by the respected teacher and this will be considered as an internal assessment for 30 marks.

b) Tutorial: Tutorial consist of group discussion and debate on Leadership Roles, MEME policy, DIC and so on(group of five to six students to be formed by the teacher).

REFERENCES

1. Birch. D- Job creation in America: How our smallest companies put the most people to work, the free press, New York(1987).
2. Corona L, Doutriaux J and Mian S A - Building Knowledge Regions in North
-Entrepreneurship Development (UDH Publishing edition

M.Com
II Semester
MCCMCS202: STRATEGIC MARKETING MANAGEMENT

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

- Objective: 1) To familiarize students with the advance concept and issues of strategic marketing and enable them to be able to analyze the market environment and develop international marketing strategies for a business firm.**
- 2) To identify the importance and philosophies in Marketing Management**
- 3) To understand the market driven strategies.**

Outcomes :

1. Provides a strong research base in the field of marketing management through the use of marketing research techniques.
2. Enables the students to know the modern strategic marketing concept & to study consumer behaviour.

Unit -1: Strategic Marketing Management: Nature of Strategic Marketing Management, Marketing Philosophies, Advanced Concepts and Approaches, Customer Relationship Marketing- Components of SMM, Brand Loyalty, Brand Positioning, Brand Resonance, Crisis Marketing, Unique Selling Proposition.

Unit -2: Marketing and Strategy Interface: Nature of Marketing Environment- Mission and Vision Statements, Marketing Audit and SWOT Analysis-Growth-Share Approaches to Competitor Analysis- Competitive Advantage and Porter's Three Generic Strategies- Strategies for Market Leaders, Followers, Challengers and Nichers- Approaches to Customer Analysis- Factors Influencing Consumer Behaviour- Buying Decision Process- Marketing Myopia and its Dimensions.

Unit -3: Marketing Mix Strategy: Marketing Segmentation, R & D Factors in Marketing Prospective, Bases for Segmenting Consumer and Industrial Markets- Market Targeting and Product Positioning-Product Life Cycle- New Product Development Process- Service Marketing, and Service Gaps.

Unit -4: Promotion Mix Strategy: Elements in Promotion Mix, Advertising objectives, budget, message, media, and measurement- sales promotion- public relations- personal selling, Event Markets, customer – experience and value creation – Database Marketing.

Unit -5: Strategic Evaluation: Meaning, Objectives and Methods of Strategic marketing Evaluation, Strategic Evaluation -Marketing Control-social marketing-green marketing- global marketing- ethical issues and dilemmas in marketing, Customer – Life time value measurement.

Unit -6: International Marketing: Nature, Importance and Scope of International Marketing, International Distribution and Logistics Management Inventory Management, Advertising, and International Marketing through Internet.

References:

- Baker, M.J., (1985), Marketing Strategy and Management, London:
- Christopher, M.G., Payne, A and Ballantyne, D (1991), Relationship
- Cliffs, NJ: Prentice Hall.

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M.COM
II Semester
MCCMCS203: BUSINESS RESEARCH METHODS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: The course is envisaged to provide the students with the knowledge and skill related to conduct of research related to business and familiarise the students with the technicalities of executing a research assignment.

Outcomes :

1. Enables the students to understand the techniques of doing research in the field of business.
2. Equips the students with skills of conducting business research.

Unit -1: Introduction: Meaning of Business Research, Scope of Business Research, Types of Business Research, Theory Building, An Overview of Research Process, Problem Definition and Discovery, Exploratory Research : Secondary Data; Experience Survey; Pilot testing and Pretesting, Research Questions, Research Objectives, The Design of Research: Design Strategies; Sampling Design (Research Population, Sampling, Steps in Sampling Design, Sampling Frame, Sample Size, Probability and Non-probability Sampling Techniques); Measurement and Attitude Scaling, The Sources and Collection of Data: Secondary Data; Observation; Survey; Questionnaires and Interview Schedules, Analysis and Presentation of Data: Descriptive Analysis; Choosing the Appropriate Statistical Technique; Univariate Statistical Analysis (Concept only); Bivariate Analysis (Concept only); Multivariate Analysis (Concept only); Interpretation; The Research Report (Meaning only).

Unit -2: Regression and Correlation Analysis: Meaning of Regression Analysis, Linear and Non-Linear Regression, Regression Equation, Lines of Regression, Estimation Using the Regression Line, The Standard Error of Estimate , Multiple Regression Analysis, Meaning of Correlation Analysis, Significance of the Study of Correlation, Correlation Versus Causation, Types of Correlation, Methods of Studying Correlation: Scatter Diagram Method ; Graphic Method; Karl Pearson's Coefficient of Correlation; Correlation of Grouped Data; Least Squares Method of Studying Correlation; Rank Correlation Coefficient, Probable Error of Correlation Coefficient and Interpreting Coefficient of Correlation, Multiple Correlation Analysis, Coefficient of Determination, Correlation Versus Regression.

Unit -3: Sampling Theory and Statistical Inference: Sampling Theory, The Two Concepts: Parameter and Statistic, Objects of Sampling Theory, Sampling Distribution, The Concept of Standard Error(SE), Point Estimation and Interval Estimation, Ordinary Least Squares (OLS) Method of Estimation, Hypothesis Testing Procedure, Null Hypothesis and Alternative Hypothesis, The Two Mutually Complementary Approaches for Hypothesis Testing: Confidence Interval and Test of Significance, Type I and Type II Errors, Two-tailed and One-tailed Tests of Hypothesis, Sampling of Attributes and Tests of Hypothesis for Attributes, Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Large Samples), Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Small Samples): The T-Test; Z-Test, The F-Test and Analysis of Variance (ANOVA): One-way and Two-way Classifications.

Unit -4: Non-Parametric Tests: Meaning of Non-Parametric Tests, Advantage of Non-Parametric Tests, The Chi-square (X^2) Test, The Sign Test, The Mann-Whitney U Test (in case of Large Sample only), the Kruskal – Wallis H Test (in case of Large Sample only), the Runs

Test for Randomness (in case of Large Sample only), The Wilcoxon Matched Pairs Signed – Ranks Test (in case of Large Sample only).

Unit -5: The Research Report: The Importance of the Report, Types of Written Research Report, Written Research Report Components, Considerations in the Report-writing Process, Oral Presentation and Considerations in Oral Presentations.

References:

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3. Gupta S P: Statistical Methods (New Delhi: Sultan Chand and Sons)
4. Gujarati D N, Porter D C and Gunasekar S: Basic Econometrics (New Delhi: TATA McGraw- Hill)
5. Israel D: Data Analysis in Business Research: A Step-by-step Nonparametric Approach (New Delhi: Response)
6. Kothari C R: Quantitative Techniques (New Delhi: Vikas Publishing)
7. Kothari C R: Research Methodology: Methods and Techniques (New Delhi: New Age International Publishers)
8. Levin R I and Rubin D S: Statistics for Management (New Delhi: Prentice Hall of India)
9. Siegel S: Nonparametric Statistics for the Behavioral Sciences (New Delhi: McGraw Hill Kogakusha Ltd.)
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M.Com

II Semester

MCCMCS204: INTERNATIONAL BUSINESS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective:

- 1) Familiarized the students with functions and practice of International business.
- 2) Enable them get global perspective on issues related to FDI, forex market and globalization.

Outcomes :

1. Exposes the students to various concepts & business models of business, industry & commerce.
2. Familiarizes the students with political, social, economical, legal & technological environment of international business.

Unit - 1: International Business Environment: Nature, Scope and Importance of IBE, Tariffs and Non-Tariffs barriers. Foreign Trade Policy, Balance of payment and its problems, an over view of International Trade theories.

Unit - 2: International Business Decisions: World Trading Environment, Globalisation, Historical Background of Globalisation, Drivers of International Business Decisions, Reasons for the firm to go Abroad, Deciding to go Global, Choosing the Mode of Entry, Strategies for Going International, Globalisation and Developing Countries, The Changing Demographics of the Global Economy the Globalisation Debate Antiglobalisation Protests, Globalization and National Sovereign Globalization and the World's Poor and Managing the Firm in the Global Scenario.

Unit-3: Managing Global Business Risk: Enterprise Risk Management, Key Success Involvement of ERM, Steps in ERM, Strategic Risk Assessment, EXIM policy, Foreign Exchange Management.

Unit -4: Foreign Exchange Market: The Functions of the Foreign Exchange Market, The Nature of the Foreign Exchange Market, Capital Flows, Foreign Investment Flows and Barriers, Currency Convertability, Capital Account Convertability, Current Account Convert Ability, Exchange Rate Convertability, Appreciation, Depreciation, Premium and Discount of Currencies. Foreign Currency Features, Revenues and Pricing Strategies, Purchasing Power Parity Theories, Rupee Dollar Convertability Background, Direct and Indirect Quotes.

Unit -5: Regulatory Environment of International Business: International Trading Environment, Bilateral, Trilateral and Multilateral Treaties, International Economic Institutions – GATT,

ASB, WTO, BRICS, UNCTAD, IMF, IBRD, International Laws, International Trading Arrangements of India, Pakistan and China. Free Trade Area, Regional Economic Integration.

Unit-6: Multinationals in International Business: MNC's and TNC's, Issue in Investment, Technology Transfer, Pricing, Regulations, International Collaboration and Strategic Alliances, Defenders and Critics of MNC's and TNC's Corporate Social Responsibility and Contemporary Developments and Issues in International Business.

References:

1. Akira Takayama – International Trade – (Holt, Rinehart and Winston, Inc, Newyork)- 1972.
2. Anant K Sundaram / J. Stewart Black – The International Business Environment – Text and Cases – Prentice Hall of India – (New Delhi) – 1999.
3. Aswathappa .K, International Business, Tata McGraw Hill Education: Sixth Edition 2015.
4. Charles W.L. Hill: International Business, eighth edition Tata McGraw Hill Education Private Ltd., 2016.
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14. Simmons and Simmons: Consultant editor: Jonathan Reuvid “Managing Business Risk; a practical guide to protecting your business Kogan page U.K.
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M.Com
II Semester

MCCMCS205: ADVANCED COST ACCOUNTING

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting in order to enable them to apply costing methods and techniques so as to assist management in taking appropriate decisions

Outcomes : Provides an understanding of the basic principles of advanced cost accounting and equips the students with the skills of application of cost accountings.

Unit -1: Inventory System: Turnover of Material: ABC Analysis; VED Analysis; JIT, Aims and Objectives of JIT, Methodology in Implementation of JIT, Impact of JIT on Production Price. JIT's Effect on Costing System. Material Requirement Planning (MRP-I), Aims, Methodology, Methods of Operations, Requirement for Implementation of MRP-I, MRP-I and Inventory Management. Zero Inventory system.

Unit -2: Process Costing: Comparison of Process Costing and Job Costing, Inter Process Profits, Work in Progress and Equivalent Production.

Unit -3: Marginal Costing and Break Even Analysis: – Calculation and Interpretation of a Break-Even Point and Margin of Safety-Marginal Costing and CVP Analysis – Preparation of Various Breaks Even Charts and P/V Graph for Mono product and Multi Product Companies.

Unit -4: Standard Costing and variance analysis: – Concept of Standard Costs – Uses of Standard Product Costs- Fixation of Standard Costs – Material – Labour – Overhead, Profit and Sales Variances Leading to Decision Making and Disposal or Accounting Treatment of Variances.

Unit -5: Managerial Decisions and Cost Accounting: Pricing, Accepting Special Offer, Profit Planning. Make or Buy Decision, Determining Key-Factor, Determining Sales- Mix, Determining Optimum Activity Level, Performance Evaluation, Alternatives Methods of Production, Cost Reduction & Cost Control.

References:-

- 1) B.S. Khanna, I.M. Pandey, G.K. Ahuja and M.N. Arora – Practical Costing, S.Chand and Company, Ltd., New Delhi.
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- 9) Ravi M. Kishore : Advanced Cost Accounting and Cost Systems Taxmann, New Delhi.
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