

# K.L.E. Society's BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE COLLEGE, CHIKODI – 591 201.

### **PG Department of Commerce and Management**

### **COURSE OUTLINES 2020-21**

### **FIRST TERM**

M.Com. I Semester	Corporate Strategic Management (Lectures / Week: 4) Facilitator: Shri. S. M. Bhosage	
Modules:		
Unit I	Introduction	
Unit II	Environmental Analysis and Diagnosis	10 Hrs for
Unit III	Types of Strategies	
Unit IV	Functional Strategies	each Unit
Unit V	Strategic Evaluation and Control	

### **Suggested Readings:**

- 1. Bartlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross-Border Management, Mcgraw Hill.
- 2. Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
- 3. Hill and Jones, Strategic Management, All India Publishers, Chennai.
- 4. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London.
- 5. Sharma, R. A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
- 6. Srivastava, R.M. Management Policy and Strategic Management, Himalaya Publishing.
- Subba Rao, V., Strategic Management, Himalaya Publishing

### **Assessment**

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04 **Internal Test 2:** 80 marks reduced to 10 Attendance: 03 Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. I	Advanced Marketing Management (Lectures / Week: 4)	
Semester	Facilitator: Shri.V.S. Khot	
Modules:		
Unit I	Introduction	
Unit II	Product and Pricing Decisions	10 11 6
Unit III	Distribution Decisions	10 Hrs for each Unit
Unit IV	Promotion Decisions	each Onit
Unit V	Trends in Marketing	

- 1. Czinkota, Michael R. & Kotabe, Masaaki, Marketing Management. Thomson Learning.
- 2. Etzel, Michael J., Walker, Bruce J., Staton, William J., & Ajay Pandit. Marketing Concepts and Cases. Tata Mcgraw Hill (Special Indian Edition).
- 3. Kotler, Philip & Keller, Kevin Lane, Marketing Management. Pearson.
- 4. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha. MarketingManagement: A South Asian Perspective. Pearson.
- 5. Lamb, Charles W., Hair, Joseph, F. & Mcdaniel, Carl, Marketing. Cengage Learning.
- 6. Perrault, Willim, D., Cannon, Joseph, P. & Mccarthy, E. Jerome, Essentials of Marketing: A Marketing Strategy Planning Approach, Mcgraw-Hill.
- 7. Pride, William M. & Ferrell, O.C., Marketing. South-Western Cengage Learning.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1:20 marks reduced to04Internal Test 2:80 marks reduced to10Attendance:03Assignments, Class seminars, Sports & Cultural Activities :03

M.Com. I	Financial Management (Lectures / Week: 4)	
Semester	Facilitator: Shri. S. M. Bhosage	
<b>Modules:</b>		
Unit I	Financial Management	
Unit II	Capital structure	10.11
Unit III	Capital Budgeting	10 Hrs for each Unit
Unit IV	Dividend Decisions	each Onit
Unit V	Working Capital Management	

- 1. Babhtosh Banerjee, Financial Policy & Management Accounting, World Press Pvt. Ltd., Calcutta
- 2. I.M.Pandey, Financial Management, Vikas, New Delhi.
- 3. James C. Van Horne, Financial Management and Policy, Phi, New Delhi.
- 4. Khan and Jain, Financial Management, TMH, New Delhi.
- 5. Prasanna Chandra, Financial Management, TMH, New Delhi.
- 6. Rao R.K.S. Financial Management Mac Milan, New York.
- 7. Solomon E. Theory of Financial Management, Columbia University Press, New York.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. I	<b>Applied Economics for Business (Lectures / Week: 4)</b>	
Semester	Facilitator: Shri. M. A. Wadeyar	
Modules:		
Unit I	Introduction to Economics for Business	
Unit II	Elasticity of Demand and Forecasting	10 11 6
Unit III	Production Analysis	10 Hrs for each Unit
Unit IV	Cost and Revenue Analysis	each Onit
Unit V	Objectives of the Firm & Pricing	

- 1. Adhikary M. Business Economics, Excel Books, New Delhi.
- 2. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
- 3. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
- 4. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
- 5. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
- 6. G.S. Gupta Managerial Economics Tata McGraw Hill Publishing Company, New Delhi.
- 7. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
- 8. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
- 9. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.
- 10. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.

#### **Assessment**

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. I	Management Accounting (Lectures / Week: 4)	
Semester	Facilitators: Shri. S. S. Salunke	
Modules:		
Unit I	Introduction	
Unit II	Marginal Costing and Break Even Analysis	10.11
Unit III	Analysis and Interpretation of Financial Statements	10 Hrs for each Unit
Unit IV	Funds Flow and Cash Flow Statements	each Onit
Unit V	Uniform and Inter-Firm Costing Methods	

- 1. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.
- 2. Charler Brandon, Managerial Accounting, TMH, New Delhi.
- 3. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
- 4. Jawaharlal, Managerial Accounting, Himalaya, Bombay.
- 5. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.
- 6. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.
- 7. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.
- 8. Ray H.Garrison, Managerial Accounting, TMH, New Delhi.
- 9. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.
- 10. Sharma and Gupta, Management Accounting, Kalyani, New Delhi.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. I	Stock Market Operations (Lectures / Week: 4)	
Semester	Facilitators: Shri. V. S. Khot	
Modules:		
Unit I	Overview of Securities Market	
Unit II	Overview of Securities Market	10.11
Unit III	Secondary Market	10 Hrs for each Unit
Unit IV	Depository Services	each Onit
Unit V	International Stock Market	

- 1. Cornett M. M and Sauders, Fundamentals of Financial Institutions Management, McGraw Hill
- 2. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi
- 3. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
- 4. M.Y. khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi
- 5. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
- 6. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
- 7. Meir Khon, Financial Institutions and Markets, Oxford University Press
- 8. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
- 9. Sundaram and Das, Derivatives Principles and Practice, TMH, New Delhi.
- 10. V A. Avadhani, Financial Services in India, Himalaya Publishing House

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. III Semester	Business Research Methods (Lectures/Week:4) Facilitator: Shri. S. S. Salunke	
<b>Modules:</b>		
Unit I	Introduction	
Unit II	Data Collection and Sampling	10.77
Unit III	Data Processing and Analysis	10 Hrs for each Unit
Unit IV	Statistical Applications	each Onit
Unit V	Research Reports	

- 1. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
- 2. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
- 3. O.R.Krishnaswamy and M.Ranganatham: Methodology of Research in Social Sciences.
- 4. J.K.Sharma, Business Statistics, Pearson Education Publications.Michel V.P. Research Methodology in Management, Himalaya, Bombay.
- 5. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
- 6. Kothari.C.R. Research Methodology Methods & Technology, New Age International Publisher, New Delhi.
- 7. Gupta, S.P. Statistical Methods, Sultan Chand and Sons, 1999, New Delhi.
- 8. Gupta, C.B., An introduction to Statistics Methods, Vikas Publishing House, New Delhi.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. III	International Financial Management (Lectures/Week:4)	
Semester	Facilitator: Shri. S. M. Bhosage	
Modules:		
Unit I	Introduction to International Financial Management	
Unit II	Foreign Exchange Market	10.11
Unit III	Foreign exchange risk management	10 Hrs for each Unit
Unit IV	Financing for foreign operations	each Onit
Unit V	International financial management for MNCs	

- 1. Alan C. Shapiro, "Multinational Financial Management" Allyn and Pacon Ioc, Boston, 1986.
- 2. Adrin. Buckley, "Multinational Finance", Hcrit, New Delhi.
- 3. Raymond Vemon-Manager in the International Economy, Louis T Wells Jr. Prentic Hall, 1987.
- 4. David H. Blake- The Politics of Global Economic Robert S. Walters Relations Prentice Hall, 1987.
- 5. Madura, Jeff, "International Financial Management, West Publishing Company.
- 6. Apte P.G. International Financial Management, Tata McGraw Hill, New I Delhi,
- 7. Ian H. Giddy, Global Financial Markets AITBS 2000.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. III Semester	Financial Markets and Institutions (Lectures/Week:4) Facilitator: Shri. V. S. Khot	
Modules:	Tuementor simi. V. S. Timot	
Unit I	Financial Markets	
Unit II	Money and Capital Market	
Unit III	Theory and Structure of Interest rates	10 Hrs for
Unit IV	Banks and Financial Institutions	each Unit
Unit V	Investment Institutions	

- 1. Bhole, M.K, Financial Markets and Institutions, THM, New Delhi.
- 2. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi 3rd edition 2007.
- 3. Khan, M.Y, Indian Financial Markets and Institutions, THM, New Delhi.
- 4. Madura Jeff, Financial Markets and Institutions, West Publishing Company, New York.
- 5. Marchiraju, H. R. Working of Stock Exchanges in India, Wiley Eastern Lts; New Delhi.
- 6. Meir Kohn, Financial Institutions and Markets, Oxford University Press, New Delhi,
- 7. Ragunathan V, Stock Exchange and Investments, Tata McGraw Hill New Delhi. Reprint 2007.
- 8. RBI Reports on Currency and Finance and RBI Bulletins.
- 9. Rose and Marquis, Money and Capital Markets: Financial Institutions and Instruments in a Global Market Place.
- 10. Web site of BSE, NSE, SEBI, RBI, IRDA, NSDL.

### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. III Semester	Corporate Accounting (Lectures/Week:4) Facilitator: Shri. S. M. Bhosage	
Modules:		
Unit I	Company final accounts	
Unit II	Valuation of goodwill and shares	10.11
Unit III	Accounting treatment for amalgamation	10 Hrs for each Unit
Unit IV	Liquidation accounts	each Oilt
Unit V	Holding Companies	

- 1. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi.
- 2. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
- 3. Dr. Ashok Sehgal and Dr. Deepak Sehgal, Corporate Accounting, Taxmann's
- 4. Publications.
- 5. Bhushan Kumar Goyal, Corporate Accounting, 4th edition, Taxmann's publications.
- 6. Shukls and Grewal, advanced Accounts, Vol.II,s. Chand and Co., New Delhi.
- 7. Dr. P.C. Tulsian and Dr. Bharat Tulsian, Corporate Accounting, S. Chand Publications.
- 8. P.V.Ratnum, Advanced Accountancy, Konark, New Delhi.
- 9. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
- 10. S. K. Patil, Advanced Accounts, World Press, Calcutta.

#### **Assessment**

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. III	Accounting for Specialized Institutions (Lectures/Week:4)	
Semester	Facilitator: Shri. V. S. Khot	
Modules:		
Unit I	Accounting of Insurance Companies	
Unit II	Double Account System	10.11
Unit III	Accounting of banking companies	10 Hrs for each Unit
Unit IV	Accounting for Hotels	each Onit
Unit V	Accounting for Hospitals	

- 1. S.N.Maheshwari, Advanced Accounting, Vol.II, Vikas Delhi.
- 2. Shukla and Grewal, Advance Accounting, Vol.II, S. Chand and Sons, New Delhi. R.L.Gupta and Radhaswamy Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi.
- 3. Hrishikesh Chakraborty, Advanced Accounting, Vol.II, Oxford Publishing House, New Delhi.
- 4. Jain and Narang, Advanced Accounting, Vol.II ,Kalyani, New Delhi.
- 5. C.T.Horngren Introduction to Financial Accounting, PHI, New Delhi.
- 6. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi.
- 7. Thomas, P. Edmonds, Fundamentals OF Financial Accounting Concepts, TMH, New Delhi
- 8. Robert Libby, Financial Accounting, TMH, New Delhi.

#### **Assessment**

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. III	Karnataka Economy (Lectures/Week:4)	
Semester	Facilitator: Shri. M. A. Wadeyar	
<b>Modules:</b>		
Unit I	Introduction	
Unit II	Agricultural Development	10.11
Unit III	Industrial Development and Infrastructure	10 Hrs for each Unit
Unit IV	State Finance	each Onit
Unit V	Regional Imbalances and Planning	

- 01. Hemalatha Rao. (1996): Regional Disparities and Development in Karnataka.
- 02. M.V.S. Gowda and D.T.N. Gowda (1999): Economic Development of Karnataka-Leading issues.
- 03. Puttaswamaiah (1986): Karnataka: A Treatise in Development and change Vol. I and Vol. II.Documents1)Government of Karnataka-Economic Survey
- 04. Government of Karnataka-Karnataka at a Glance
- 05. Government of Karnataka-District Socio-Economic Indicators Government of KarnatakaBudget Papers
- 06. Government of Karnataka-Five Year plan Documents
- 07. Belagavi District Human Development Report, Zilla Panchayat, Belagavi.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

### **SECOND TERM**

M.Com. II	<b>Business Research Methods (Lectures/Week:4)</b>	
Semester	Facilitator: Shri. S. S. Salunke	
Modules:		
Unit I	Nature and Scope of Business Research	
Unit II	Data Collection in Business Research	10.11
Unit III	Statistical Tools used in Business Research	10 Hrs for each Unit
Unit IV	Non-Parametric Tests	each Ont
Unit V	Research Report Writing	

### **Suggested Readings:**

- 1. Alan Bryman, Emma Bell, Business Research Methods.
- 2. C.R. Kothari, Research Methodology, New Age International Publications.
- 3. Cooper D R and Schindler P.S: Business Research Methods, TATA McGraw Hill New Delhi
- 4. Dipak Kumar Bhattacharyya, Research Methodology, Excel Books.
- 5. Gupta .S.P, Statistical Methods, Sultan Chand, New Delhi.
- 6. Gupta S C: Fundamentals of Statistics, Himalaya Publishing House Mumbai
- 7. Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi
- 8. K.V.Rao, Research Methodology in Commerce and Management, Sterling Publications Ltd., New Delhi
- 9. Krishnaswami O.R., and Rangantham, Methodology of Research, Himalaya Publishing House.
- 10. Michel V. P., Research Methodology in Management, Himalaya, Bombay
- 11. William Zikmund, Business Research Methods, Thomson Publication.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. II Semester	Quantitative Techniques (Lectures / Week: 4) Facilitator: Shri. V. S. Khot	
Modules:		
Unit I	Introduction	
Unit II	Linear Programming	10.11
Unit III	Transportation Models	10 Hrs for each Unit
Unit IV	Inventory and Queuing Management	each Onit
Unit V	Project Scheduling	

- 01. Anitha H S, Operations Research for Management, Mangala Deep Publications, Jaipur.
- 02. G.V.Shenoy, U.K.Srivastav and S.C.Sharma, Operations Research for Management, Wiley Eastern Ltd., New Delhi.
- 03. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
- 04. J K Sharma, Quantitative Techniques, Macmillan India
- 05. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya Publishing House
- 06. Kalavathy S: Operations Research, New Delhi: Vikas Publishing House
- 07. Kapoor V.K., Operations Research: Concepts, Problems and Solutions, Sultan Chand & Sons.
- 08. Kothari C R: Introduction to Operational Research, New Delhi: Vikas
- 09. N. P Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques, Professional RBD Publications
- 2. Reddy, Chikodi and Satyaprasad, Quantitative Techniques, Himalaya, Bombay.
- 3. Srivastava and Others, Quantitative Techniques, New Age International
- 4. Vohra N D: Quantitative Techniques in Management, New Delhi: Tara McGraw-Hill

#### **Assessment**

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. II	Corporate Restructuring (Lectures / Week: 4)	
Semester	Facilitator: Shri. S. M. Bhosage	
Modules:		
Unit I	Introduction	
Unit II	Mergers and Acquisitions	10.11
Unit III	Valuation, Exchange rate and merger failures	10 Hrs for each Unit
Unit IV	Corporate Control	each Onit
Unit V	Industrial Sickness	

- 01.J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and Corporate Control, Prentice Hall of India, New Delhi.
- 02. Khan and Jain Financial Management TMH, New Delhi.
- 03. Pandey, I.M. Financial Management, Vikas Publications, New Delhi.
- 04. Patrick Ganghan Mergers, Acquisitions and Corporate Restructuring John Wiley.
- 05. Prasanna Chandra Financial Management TMH, New Delhi.
- 06. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi.
- 07. Sudarshan, Creating Value through Mergers and Acquisition, PHI, New Delhi.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. III Semester	Advanced Corporate Accounting (Lectures/Week:4) Facilitator: Shri. S.S. Salunke	
Modules:	Facilitator. Sili. S.S. Salunke	
Unit I	Company Accounts	
Unit II	Accounting for Amalgamation	10 II C
Unit III	Accounting for Holding Companies	10 Hrs for each Unit
Unit IV	Accounting for Buy Back of Shares	each Onn
Unit V	Accounting for Financial Instruments	

- 01. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
- 02. Hanif and Mukherji, Advanced Accountancy.
- 03. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi.
- 04. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
- 05. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
- 06. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
- 07. Shukla and Grewal, Advanced Accounts, Vol.II, S. Chand and Co., New Delhi

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. II Semester	Investment Analysis and Portfolio Management (Lectures/Week:4) Facilitator: Shri. V. S. Khot	
Modules:		
Unit I	Investment Management	
Unit II	Investment Analysis	10.11
Unit III	Capital Asset Pricing Model	10 Hrs for each Unit
Unit IV	Portfolio Analysis	each Onn
Unit V	Portfolio Evaluation and Revision	

- 01. Avadhani V.A: Investment and Securities Market in India, Himalaya Publications.
- 02. Cheney J and E Muses, Fundamentals of Investment, Paul, New York
- 03. Domodaran, Investment Valuation, Jhon Wiley, New York.
- 04. Fischer Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, 6th Edition Prentice Hall of India
- 05. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, 8th Edition, Thomson
- 06. Kevin S, Security Analysis and Portfolio Management, Prentice Hall.
- 07. Prasanna Chandra: Investment Analysis and Portfolio Management Tata McGraw Hill, New Delhi.
- 08. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publications.
- 09. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, 6th Edition, Prentice Hall of India
- 10. V.K. Bhalla, Investment Management, S. Chand & Company, New Delhi.

#### **Assessment**

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. II Semester	Entrepreneurship Development and Project Management (Lectures/Week:4) Facilitator: Shri. S.M.Bhosage	
<b>Modules:</b>		
Unit I	Introduction to Entrepreneurship	
Unit II	Establishing a Venture	10.11
Unit III	Project Planning, Analysis & Selection	10 Hrs for each Unit
Unit IV	Project Financing, Implementation & Review	each Onit
Unit V	Institutional Support for Entrepreneurship Development	

- 1. Poornima Charantimath, Entrepreneurship development and small Business Enterprise -3/e Pearson, 2019.
- 2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Financing, Implementation & Review-8/e, Mc Graw Hill, 2017.
- 3. Robert Hisrich, et.al., Entrepreneurship- 9/e Mc Graw Hill Education, 2014
- 4. R Panneerselvam & P Senthilkumar, Project Management, Eastern Economy Edition, PHI, 2009
- 5. S Choudhury, Project Management, TMH, 2008.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03

Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. IV	E-Commerce (Lectures / Week: 4)	
Semester	Facilitator: Shri. V. M. Bagi	
Modules:		
Unit I	Introduction to E-commerce	
Unit II	Electronic Payment systems	10.11
Unit III	Business to Consumer E-Commerce	10 Hrs for each Unit
Unit IV	Business-to-Business E-Commerce	each Onit
Unit V	Accounting Software and E-Commerce	

- 01. Joseph P T, E-Commerce- A Managerial perspective, PHI, New Delhi.
- 02. Krishnamurthy Sandeep, E-Commerce Management, Vidya Vikasa publication.
- 03. Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology,
- 04. society. (New Delhi: Pearson Educatin).
- 05. Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (New Delhi:
- 06. Pearson Education).
- 07. Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (new Delhi: Pearson Education).
- 08. Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UKElsevier Ltd.).

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. IV	International Business (Lectures/Week:4)	
Semester	Facilitator: Shri. V. S. Khot	
Modules:		
Unit I	International Business	
Unit II	Multinational Corporations	10.11
Unit III	International Trade Theories	10 Hrs for each Unit
Unit IV	Modes of International Business	each Onit
Unit V	World Trade Organization and Trade Blocks	

- 01. International Business by Francis Cherunilam, Oxford University press.
- 02. International Business: Text and Cases by P Subba Rao, Himalaya publishing House.
- 03. International Business by K Ashwathappa, Tata Mc Graw Hill Publication.
- 04. International Business by Justin Paul, PHI Publication.
- 05. International Business Environment and Management by V K Balla and S.
- 06. Shivarama, Anmol Publication Pvt., Ltd.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. IV Semester	Security Analysis and Portfolio Management (Lectures/Week:4) Facilitator: Shri. V. S. Khot	
Modules:		
Unit I	Introduction	
Unit II	Security Analysis	10.11
Unit III	Capital Market Theory	10 Hrs for each Unit
Unit IV	Portfolio Analysis	each Onit
Unit V	Portfolio Evaluation and Revision	

- 01. Fischer Donald E. and Ronald J. Jordan, "Security Analysis and Portfolio Management", 6<sup>th</sup> Edition Prentice Hall of India, 2007.
- 02. Frank K. Reilly and Keith C. Brown, "Investment Analysis and Portfolio Management", 8<sup>th</sup> Edition, Thomson, 2007.
- 03. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, "Investments", 6th Edition,
- 04. Prentice Hall of India, 1995.
- 05. V.K. Bhalla: Investment Management, S. Chand & Company, New Delhi.
- 06. Prasanna Chandra: Investment Analysis and Portfolio Management Tata McGraw Hill, New Delhi, 2008.
- 07. Kevin S: Security Analysis and Portfolio Management, Prentice Hall.
- 08. Punithavathy Pundian: Security Analysis & Portfolio Management, Vikas Publications.
- 09. Avadhani V.A: Investment and Securities Market in India, Himalaya Publications.

### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. IV	Innovations in Accounting (Lectures/Week:4)	
Semester	Facilitator: Shri. S. M. Bhosage	
Modules:		
Unit I	Inflation Accounting	
Unit II	Human Resource Accounting	10.11
Unit III	Social and Environmental Accounting	10 Hrs for each Unit
Unit IV	Accounting for Intangibles	each Ont
Unit V	Creative Accounting	

- 01. S.N. Maheshwari, advanced Accounting, Vol II, Vikas, New Delhi.
- 02. Jain and Narang, Accounting Theory, Kalyani, New Delhi.
- 03. Jawahar Lal and Lele, Accounting, Theory, Himalaya, Bombay.
- 04. R. Narasimhan, Financial Accounting: An integrated Approach. PHI, New Delhi.
- 05. Vithal and Sharma, Accounting for Management, Macmillan. Bangalore.
- 06. Estes Ralph, Corporate Social Accounting, John Willey, New York Ghosh P.K. Maheshwari.
- 07. G.C. AND Goyal R.N., studies in Accounting Theory Wiley Eastern Ltd., New Delhi.
- 08. Collin Drury Management and cost accounting and Thomson Publications, New Delhi.
- 09. Ravi M. Kishore Advanced cost accounting and cost systems, Taxmann Publications, New Delhi
- 10. Maheshwari S. N Advanced cost accounting Sultan Chand New Delhi.
- 11. Cooper R. Kalpan C.R.S The design of cost management systems, Text Cases and readings prentice Hall 1991.

#### **Assessment**

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03

M.Com. IV	Mutual funds (Lectures/Week:4)	
Semester	Facilitator: Shri. S. M. Bhosage	
Modules:		
Unit I	Concept and Role of a Mutual Fund	
Unit II	Investor Services	10 11 6
Unit III	Return, Risk and Performance of Funds	10 Hrs for each Unit
Unit IV	Mutual Funds Products and Features	each Onit
Unit V	Taxation and Regulations	

- 01. Jacobb, B. (1994) "All about Mutual Funds", Probes Publishing Company.
- 02. Jain, Amit (2000) "Mutual Funds- Trends and Features", Chartered Secretary, Vol. XXX (12) December, pp. 1528-30. 155.
- 03. Jayadev, M. (1998) "Investment Policy and Performance of Mutual Funds" Kanishka Publishers, Distributors, New Delhi.
- 04. Raymond Vemon-Manager in the International Economy, Louis T Wells Jr. Prentice Hall, 1987.
- 05. David H. Blake- The Politics of Global Economic Robert S. Walters Relations, Prentice Hall, 1987.

#### Assessment

Assessment is carried out as per the guidelines laid down and mandated by the affiliating University. 100 marks exam (20 IA + 80 Semester End Exam)

1. Two Internal Tests (IA): 20marks

Internal Test 1: 20 marks reduced to 04
Internal Test 2: 80 marks reduced to 10
Attendance: 03
Assignments, Class seminars, Sports & Cultural Activities: 03