



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

**PG Department of Commerce and Management**

**COURSE OUTLINES 2019-20**

**FIRST TERM**

<b>M.Com. I Sem</b>	<b>Strategic Management (Lectures / Week: 4)</b> <b>Facilitator: Shri. S. S. Salunke</b>	
<b>Modules:</b>		
Unit I	Introduction	10 Hrs for each Unit
Unit II	Environmental Analysis and Diagnosis	
Unit III	Strategy Formulation and Choice	
Unit IV	Functional Strategies	
Unit V	Strategic Evaluation and Control	
<b>Suggested Readings:</b>		
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.1st edition 1983.		
3. Hill and Jones, Strategic Management, All India, Publishers, Chennai.		
4. Porter, Michael E.,The Competitive Advantage of Nations, Macmillan, London, 1990.		
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.		
7. Subba Rao, V., Strategic Management, Himalaya Publishing.		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. I Sem</b>	<b>Marketing Management (Lectures / Week: 4)</b> <b>Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b>		
Unit I	Introduction	10 Hrs for each Unit
Unit II	Product and Pricing Decisions	
Unit III	Distribution and Promotion Decisions	
Unit IV	Marketing Information System and Marketing Research	
Unit V	Trends in Marketing	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Kotler Philip and Kevin Keller Marketing Management, 13th ed., Pearson Prentice Hall 2008.</li> <li>2. Kotler, Philip, and Gary Armstrong, Principles of Marketing, 12th ed., Pearson Prentice-Hall 2008.</li> <li>3. Etzel, Michael J., Bruce Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2008.</li> <li>4. McCarthy, E. Jerome, Joseph P. Cannon and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, 9th ed., McGraw Hills, 2008.</li> <li>5. William J. Stanton, Charles Futrell, Fundamentals of Marketing, Prentice Hall.</li> <li>6. Mamoria and Joshi, Principles and Practice of Marketing in India, Himalaya Publications.</li> <li>7. Ralph Westfall, Stanley .F. Starch, Marketing Research (Text and Cases), Tata McGraw Hill. Management, Himalaya Publishing.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. I Sem</b>	<b>Financial Management (Lectures / Week: 4)</b> <b>Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b>		
Unit I	Financial Management	10 Hrs for each Unit
Unit II	Capital structure	
Unit III	Capital Budgeting	
Unit IV	Dividend Decisions	
Unit V	Working Capital Management	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. James C. Van Horne, Financial Management and Policy, PHI, New Delhi.</li> <li>2. Babhtosh Banerjee, Financial Policy &amp; Management Accounting, World Press Pvt. Ltd., Calcutta.</li> <li>3. I. M. Pandey, Financial Management, Vikas , New Delhi.</li> <li>4. Khan and Jain, Financial Management, TMH, New Delhi.</li> <li>5. Prasanna Chandra, Financial Management, TM, New Delhi.</li> <li>6. Solomon E. Theory of Financial Management, Columbia University Press, New York.</li> <li>7. Rao R.K.S. Financial Management, Himalaya Publishing.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. I Sem</b>	<b>Economics for Managerial Decisions (Lectures / Week: 4)</b> <b>Facilitator: Shri. M. A. Wadeyar</b>	
<b>Modules:</b>		
Unit I	Introduction	10 Hrs for each Unit
Unit II	Demand Analysis and Forecasting	
Unit III	Production Theory	
Unit IV	Cost Theory	
Unit V	Market Structure and Business Cycle	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.</li> <li>2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.</li> <li>3. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi. . Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.</li> <li>4. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.</li> <li>5. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.</li> <li>6. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.</li> <li>7. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.</li> <li>8. Adhikary M. Business Economics, Excel Books, New Delhi.</li> <li>9. G.S. Gupta Managerial Economics – Tata McGraw Hill Publishing Company, New Delhi.</li> </ol>		
<b>Assessment</b>		
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Attendance:		03
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2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. I Sem</b>	<b>Organizational Behavior (Lectures / Week: 4)</b> <b>Facilitator:</b> Miss. P. M. Kulkarni	
<b>Modules:</b>		
Unit I	Conceptual Foundations of Organizational Behavior	10 Hrs for each Unit
Unit II	Foundations of Individual Behaviors	
Unit III	Motivation	
Unit IV	Foundations of Group Behavior	
Unit V	Organizational Change and Development	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>Robbins, Stephen P. and Timothy A. Judge, Organizational Behaviour, Prentice -Hall, New Delhi.</li> <li>Luthans, Fred, Organizational Behaviour, McGraw-Hill, New York.</li> <li>Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd.</li> <li>Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi.</li> <li>Singh, K., Organizational Behaviour: Text and Cases, Pearson Publications.</li> </ol>		
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2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. I Sem</b>	<b>Quantitative Techniques (Lectures / Week: 4)</b> <b>Facilitator: Miss. P. M. Kulkarni</b>	
<b>Modules:</b>		
Unit I	Introduction	10 Hrs for each Unit
Unit II	Linear Programming	
Unit III	Transportation and Assignment	
Unit IV	Project Scheduling	
Unit V	Decision Theory	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Levin, R.I., D.S. Rubin and J.P. Stinson, "Quantitative Approaches to Management", 1986, McGraw - Hill.</li> <li>2. Vohra N.D., "Quantitative Techniques in Management", 3rd Edition, The McGraw Hill companies, 2006.</li> <li>3. Bierman H. Jr, C.P. Bonini and W.H. Hausman, "Quantitative Analysis for Business. Decisions", 7th Edition, Homewood, Ill., Irwin 1983.</li> <li>4. Sharma J.K.: Operations Research – Theory and Applications, Macmillan India Ltd., New Delhi.</li> <li>5. Aggarwal, J.D. and Sagarika Ghosh: Quantitative Techniques for Financial Analysis, Indian Institute of Finance, New Delhi.</li> <li>6. Anand Sharma: Quantative Techniques, Himalaya Publications.</li> <li>7. S. Kalavathy: Operations Research, Vikas Publication House.</li> <li>8. Dr. S. K. Khandelwal- Quantative Techniques; International Book House Pvt. Ltd.</li> <li>9. N. D. Vohra Quantative Techniques in Management, Mc Graw Hill Education Publications.</li> <li>10. P. C. Tulsian &amp; Vishal Pandey, Quantative Techniques; Theory and Problems, Pearsons Publications.</li> </ol>		
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2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. III Sem</b>	<b>Business Research Methods (Lectures/Week:4)</b> <b>Facilitator: Shri. S. S. Salunke</b>	
<b>Modules:</b> Unit I Unit II Unit III Unit IV Unit V	Introduction Data Collection and Sampling Data Processing and Analysis Statistical Applications Research Reports	10 Hrs for each Unit
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.</li> <li>Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.</li> <li>O.R.Krishnaswamy and M.Ranganatham : Methodology of Research in Social Sciences.</li> <li>J.K.Sharma, Business Statistics, Pearson Education Publications.Michel V.P. Research Methodology in Management, Himalaya, Bombay.</li> <li>Emory C. William, Business Research Methods, Macmillan Publishing Co.,New York.</li> <li>Kothari.C.R. Research Methodology - Methods &amp; Technology, New Age International Publisher,New Delhi.</li> <li>Gupta, S.P. Statistical Methods, Sultan Chand and Sons, 1999, New Delhi.</li> <li>Gupta, C.B., An introduction to Statistics Methods, Vikas Publishing House, New Delhi.</li> </ol>		
<b>Assessment</b>		
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100 marks exam (20 IA + 80 Semester End Exam)		
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Attendance:		03
Assignments, Class seminars, Sports & Cultural Activities :		03
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. III Sem</b>	<b>International Financial Management (Lectures/Week:4)</b> <b>Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b>		
Unit I	Introduction to International Financial Management	10 Hrs for each Unit
Unit II	Foreign Exchange Market	
Unit III	Foreign exchange risk management	
Unit IV	Financing for foreign operations	
Unit V	International financial management for MNCs	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Alan C. Shapiro, "Multinational Financial Management" Allyn and Pacon Ioc, Boston, 1986.</li> <li>2. Adrin. Buckley, "Multinational Finance", Hcrit, New Delhi.</li> <li>3. Raymond Vemon-Manager in the International Economy, Louis T Wells Jr. Prentic Hall, 1987.</li> <li>4. David H. Blake- The Politics of Global Economic Robert S. Walters Relations Prentice Hall, 1987.</li> <li>5. Madura, Jeff, "International Financial Management, West Publishing Company.</li> <li>6. Apte P.G. International Financial Management, Tata McGraw Hill, New I Delhi,</li> <li>7. Ian H. Giddy, Global Financial Markets AITBS 2000.</li> </ol>		
<b>Assessment</b>		
Assessment is carried out as per the guidelines laid down and mandated by the affiliating University.		
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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
2. Semester End Examination as per University guidelines: 80 marks		



<b>M.Com. III Sem</b>	<b>Financial Markets and Institutions (Lectures/Week:4)</b> <b>Facilitator:</b> Miss. P. M. Kulkarni	
<b>Modules:</b>		
Unit I	Financial Markets	10 Hrs for each Unit
Unit II	Money and Capital Market	
Unit III	Theory and Structure of Interest rates	
Unit IV	Banks and Financial Institutions	
Unit V	Investment Institutions	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Bhole, M.K, Financial Markets and Institutions, THM, New Delhi.</li> <li>2. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi 3rd edition 2007.</li> <li>3. Khan, M.Y, Indian Financial Markets and Institutions, THM, New Delhi.</li> <li>4. Madura Jeff, Financial Markets and Institutions, West Publishing Company, New York.</li> <li>5. Marchiraju, H. R. Working of Stock Exchanges in India, Wiley Eastern Lts; New Delhi.</li> <li>6. Meir Kohn, Financial Institutions and Markets, Oxford University Press, New Delhi,</li> <li>7. Rangunathan V, Stock Exchange and Investments, Tata McGraw Hill New Delhi. Reprint 2007.</li> <li>8. RBI Reports on Currency and Finance and RBI Bulletins.</li> <li>9. Rose and Marquis, Money and Capital Markets: Financial Institutions and Instruments in a Global Market Place.</li> <li>10. Web site of BSE, NSE, SEBI, RBI, IRDA, NSDL.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. III Sem</b>	<b>Corporate Accounting (Lectures/Week:4)</b> <b>Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b>		
Unit I	Company final accounts	10 Hrs for each Unit
Unit II	Valuation of goodwill and shares	
Unit III	Accounting treatment for amalgamation	
Unit IV	Liquidation accounts	
Unit V	Holding Companies	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi.</li> <li>2. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.</li> <li>3. Dr. Ashok Sehgal and Dr. Deepak Sehgal, Corporate Accounting, Taxmann's Publications.</li> <li>4. Bhushan Kumar Goyal, Corporate Accounting, 4th edition, Taxmann's publications.</li> <li>5. Shukls and Grewal, advanced Accounts, Vol.II,s. Chand and Co., New Delhi.</li> <li>6. Dr. P.C.Tulsian and Dr. Bharat Tulsian, Corporate Accounting, S.Chand Publications.</li> <li>7. P.V.Ratnum, Advanced Accountancy, Konark, New Delhi.</li> <li>8. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.</li> <li>9. S. K. Patil, Advanced Accounts, World Press, Calcutta.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. III Sem</b>	<b>Accounting for Specialized Institutions (Lectures/Week:4)</b> <b>Facilitator:</b> Miss. P. M. Kulkarni	
<b>Modules:</b>		
Unit I	Accounting of Insurance Companies	10 Hrs for each Unit
Unit II	Double Account System	
Unit III	Accounting of banking companies	
Unit IV	Accounting for Hotels	
Unit V	Accounting for Hospitals	
<b>Suggested Readings:</b>		
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.		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. III Sem</b>	<b>Karnataka Economy (Lectures/Week:4)</b> <b>Facilitator: Shri. M. A. Wadeyar</b>	
<b>Modules:</b>		
Unit I	Introduction	10 Hrs for each Unit
Unit II	Agricultural Development	
Unit III	Industrial Development and Infrastructure	
Unit IV	State Finance	
Unit V	Regional Imbalances and Planning	
<b>Suggested Readings:</b>		
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. Documents 1) Government of Karnataka-Economic Survey		
04. Government of Karnataka-Karnataka at a Glance		
05. Government of Karnataka-District Socio-Economic Indicators Government of Karnataka Budget Papers		
06. Government of Karnataka-Five Year plan Documents		
07. Belagavi District Human Development Report, Zilla Panchayat, Belagavi.		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

## SECOND TERM

<b>M.Com. II Sem</b>	<b>Corporate Restructuring (Lectures / Week: 4)</b> <b>Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b> Unit I Unit II Unit III Unit IV Unit V	Introduction Mergers and Acquisitions Valuation, Exchange rate and merger failures Corporate Control Industrial Sickness	10 Hrs for each Unit
<b>Suggested Readings:</b> 1. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and corporate control, Prentice Hall of India, New Delhi, 2006. 2. Patrick Gaghan Mergers, Acquisitions and corporate restructuring John Wiley, 2006. 3. Sudarshan, Creating value through mergers and acquisition, PHI, New Delhi 2006. 4. Pandey, I.M. Financial Management, Vikas Publications, New Delhi, 2005. 5. Khan and Jain Financial Management TMH, New Delhi, 2006. 6. Prasanna Chandra Financial Management TMH, New Delhi, 2006. 7. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi, 2006.		
<b>Assessment</b> 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 2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. II Sem</b>	<b>Business Ethics and Corporate Governance (Lectures/Week:4) Facilitator: Miss. P. M. Kulkarni</b>	
<b>Modules:</b>		
Unit I	Business Ethics	10 Hrs for each Unit
Unit II	Ethical theories and CSR	
Unit III	Introduction to Corporate Governance	
Unit IV	Managing ethical dilemmas in Business	
Unit V	Corporate Board and Committees	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. A.C. Fernando Corporate Governance: Principles, Policies and Practices, Pearson.</li> <li>2. A.C. Fernando, Business Ethics: An Indian Perspective. Pearson Education.</li> <li>3. A.G. Robert, Monks and Neil Minow, Corporate Governance, Wiley.</li> <li>4. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.</li> <li>5. Chakraborty S.K. Ethics in management, Oxford University Press, New Delhi.</li> <li>6. P. Chottopadhyay, Corporate Mis-governance, IAA Research Foundation.</li> <li>7. R.C.Shekhar Ethical Choices in business, response Book, New Delhi.</li> <li>8. R.V.Badi &amp; N.V.Badi Business ethics, Vrinda Publications, New Delhi.</li> <li>9. Rituparana Raj A study in business ethics, Himalaya, Bombay.</li> <li>10. Sharma, J.P., Corporate Governance, Business Ethics &amp; CSR, Ane Books Pvt Ltd, New Delhi.</li> <li>11. William H. Shaw Business ethics, Thomson, Bangalore.</li> </ol>		
<b>Assessment</b>		
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Attendance:		03
Assignments, Class seminars, Sports & Cultural Activities :		03
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. II Sem</b>	<b>Human Resource Development (Lectures / Week: 4)</b> <b>Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b>		
Unit I	Introduction to Human Resource Development	10 Hrs for each Unit
Unit II	HRD Process	
Unit III	Learning and HRD	
Unit IV	HRD Activities and Applications	
Unit V	HRD in Organizations	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Werner J. M., DeSimone, R.L., Human resource development, South Western.</li> <li>2. Nadler, L., Corporate human resources development, Van Nostrand Reinhold.</li> <li>3. Blanchard, P.N., Thacker, J.W., Anand Ram, V., Effective training, systems, strategies, and practices, Pearson Education.</li> <li>4. Raymond, N. and Kodwani, A.D., Employee training and development, McGraw Hill Education India.</li> <li>5. Mankin, D., Human resource development, Oxford University Press India.</li> <li>6. Haldar, U. K., Human resource development, Oxford University Press India.</li> <li>7. Rao, T.V., Future of HRD, Macmillan Publishers India.</li> <li>8. Rao, T.V., HRD score card 2500: Based on HRD audit, Response Books, SAGE Publications.</li> <li>9. Rao, T.V., Hurconomics for talent management: Making the HRD missionary business-driven, Pearson Education.</li> <li>10. Kaplan, R.S., and Norton, D.P. 1992, The Balanced Scorecard: Measures that drive performance, Harvard Business Review.</li> </ol>		
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2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. II Sem</b>	<b>Managerial Accounting (Lectures / Week: 4)</b> <b>Facilitators: Dr. B. B. Kalatippi</b>	
<b>Modules:</b>		
Unit I	Introduction	10 Hrs for each Unit
Unit II	Marginal Costing and Break Even Analysis	
Unit III	Analysis and Interpretation of Financial Statements	
Unit IV	Funds Flow and Cash Flow Statements	
Unit V	Uniform and Inter-Firm Costing Methods	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Charler Brandon, Managerial Accounting, TMH, New Delhi.</li> <li>2. Ray H. Garrison, Managerial Accounting, TMH, New Delhi.</li> <li>3. Sharma and Gupta, Management Accounting, Kalyani, New Delhi.</li> <li>4. Jawaharlal, Managerial Accounting, Himalaya, Bombay.</li> <li>5. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.</li> <li>6. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.</li> <li>7. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.</li> <li>8. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.</li> <li>9. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.</li> <li>10. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.</li> </ol>		
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Internal Test 2:	80 marks reduced to	10
Attendance:		03
Assignments, Class seminars, Sports & Cultural Activities :		03
2. Semester End Examination as per University guidelines: 80 marks		



<b>M.Com. II Sem</b>	<b>Business Environment (Lectures / Week: 4)</b> <b>Facilitator: Miss. P. M. Kulkarni</b>	
<b>Modules:</b>		
Unit I	Theoretical Framework of Business Environment	10 Hrs for each Unit
Unit II	Economic environment	
Unit III	Natural and Technological environment	
Unit IV	Societal Environment	
Unit V	International Business Environment	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Adhikary, M: Economic environment of Business, Sultan Chand &amp; sons, New Delhi.</li> <li>2. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.</li> <li>3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, New Delhi.</li> <li>4. Chakravarty, S: Development Planning, Oxford University Press, Delhi.</li> <li>5. Ghosh, Biswanath: Economic environment of Business, Vikas Pub, New Delhi.</li> <li>6. Govt. of India: economic survey.</li> <li>7. Raj agrawal and Parag Diwan, Business environment; Excel Books, New Delhi.</li> <li>8. Sengupta, N.K. Government and Business in India, Vikas Publication New Delhi.</li> <li>9. Francis Cherunilam, Business Environment Text &amp; Cases Himalaya Publications.</li> <li>10. Ashwatappa K, Essentials of Business Environment, Himalaya Publishing House.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. II Sem</b>	<b>Indian Economy (Lectures/Week:4)</b> <b>Facilitator: Shri. M. A. Wadeyar</b>	
<b>Modules:</b>		
Unit I	Features of Indian Economy and Planning	10 Hrs for each Unit
Unit II	Demographic Features and Infrastructure	
Unit III	Agriculture and Industrial Development	
Unit IV	Financial Sector and Economic Reforms	
Unit V	Government Finances and Trade	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. A.N.Agarawal (2006): Indian Economy: Problems of Development and Planning (2006): A Division of New Age International (P) :Limited, New Delhi.</li> <li>2. Government of India, Economic Survey (Annual), Ministry of Finance, New Delhi.</li> <li>3. I C Dhingra (2006) :Indian Economy: S.Chand and Company, New Delhi</li> <li>4. Magazines related to Economics : Economic and Political magazines, Indian formed of Economics</li> <li>5. R. Dutt and KPM Sundharam (2007): Indian Economy: S. Chand and Company, New Delhi</li> <li>6. S.K. Mishra and V.K. Puri (2006): Indian Economy, Himalaya Publishing House, Mumbai.</li> <li>7. Uma Kapila (2006): Indian Economy-Since Independence-17th Edition, Academic Foundation, New Delhi</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. IV Sem</b>	<b>E-Commerce (Lectures / Week: 4) Facilitator: Shri. V. M. Bagi</b>	
<b>Modules:</b>		
Unit I	Introduction to E-commerce	10 Hrs for each Unit
Unit II	Electronic Payment systems	
Unit III	Business to Consumer E-Commerce	
Unit IV	Business-to-Business E-Commerce	
Unit V	Accounting Software and E-Commerce	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Joseph P T, E-Commerce- A Managerial perspective, PHI, New Delhi.</li> <li>2. Krishnamurthy Sandeep, E-Commerce Management, Vidya Vikasa publication.</li> <li>3. Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Educatin).</li> <li>4. Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (New Delhi : Pearson Education).</li> <li>5. Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (new Delhi: Pearson Education).</li> <li>6. Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UKElsevier Ltd.).</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. IV Sem</b>	<b>International Business (Lectures/Week:4)</b> <b>Facilitator:</b> Miss. P.M. Kulkarni													
<b>Modules:</b> Unit I Unit II Unit III Unit IV Unit V	International Business Multinational Corporations International Trade Theories Modes of International Business World Trade Organization and Trade Blocks	10 Hrs for each Unit												
<b>Suggested Readings:</b> 1. International Business by Francis Cherunilam, Oxford University press. 2. International Business: Text and Cases by P Subba Rao, Himalaya publishing House. 3. International Business by K Ashwathappa, Tata Mc Graw Hill Publication. 4. International Business by Justin Paul, PHI Publication. 5. International Business Environment and Management by V K Balla and S. 6. Shivarama, Anmol Publication Pvt., Ltd.														
<b>Assessment</b> 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 <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">Internal Test 1:</td> <td style="text-align: right;">20 marks reduced to</td> <td style="text-align: right;">04</td> </tr> <tr> <td style="padding-left: 20px;">Internal Test 2:</td> <td style="text-align: right;">80 marks reduced to</td> <td style="text-align: right;">10</td> </tr> <tr> <td style="padding-left: 20px;">Attendance:</td> <td></td> <td style="text-align: right;">03</td> </tr> <tr> <td style="padding-left: 20px;">Assignments, Class seminars, Sports &amp; Cultural Activities :</td> <td></td> <td style="text-align: right;">03</td> </tr> </table> 2. Semester End Examination as per University guidelines: 80 marks			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
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												

<b>M.Com. IV Sem</b>	<b>Security Analysis and Portfolio Management (Lectures/Week:4) Facilitator: Miss. P.M. Kulkarni</b>	
<b>Modules:</b>		
Unit I	Introduction	10 Hrs for each Unit
Unit II	Security Analysis	
Unit III	Capital Market Theory	
Unit IV	Portfolio Analysis	
Unit V	Portfolio Evaluation and Revision	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. Fischer Donald E. and Ronald J. Jordan, "Security Analysis and Portfolio Management", 6<sup>th</sup> Edition Prentice Hall of India, 2007.</li> <li>2. Frank K. Reilly and Keith C. Brown, "Investment Analysis and Portfolio Management", 8<sup>th</sup> Edition, Thomson, 2007.</li> <li>3. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, "Investments", 6th Edition, Prentice Hall of India, 1995.</li> <li>4. V.K. Bhalla: Investment Management, S. Chand &amp; Company, New Delhi.</li> <li>5. Prasanna Chandra: Investment Analysis and Portfolio Management Tata McGraw Hill, New Delhi, 2008.</li> <li>6. Kevin S: Security Analysis and Portfolio Management, Prentice Hall.</li> <li>7. Punithavathy Pundian: Security Analysis &amp; Portfolio Management, Vikas Publications.</li> <li>8. Avadhani V.A: Investment and Securities Market in India, Himalaya Publications.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. IV Sem</b>	<b>Innovations in Accounting (Lectures/Week:4) Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b>		
Unit I	Inflation Accounting	10 Hrs for each Unit
Unit II	Human Resource Accounting	
Unit III	Social and Environmental Accounting	
Unit IV	Accounting for Intangibles	
Unit V	Creative Accounting	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>1. S.N. Maheshwari, advanced Accounting, Vol II, Vikas, New Delhi.</li> <li>2. Jain and Narang , Accounting Theory , Kalyani, New Delhi.</li> <li>3. Jawahar Lal and Lele, Accounting, Theory, Himalaya , Bombay.</li> <li>4. R. Narasimhan, Financial Accounting: An integrated Approach. PHI, New Delhi.</li> <li>5. Vithal and Sharma, Accounting for Management , Macmillan. Bangalore.</li> <li>6. Estes Ralph, Corporate Social Accounting, John Willey, New York Ghosh P.K. Maheshwari.</li> <li>7. G.C. AND Goyal R.N., studies in Accounting Theory Wiley Eastern Ltd., New Delhi.</li> <li>8. Collin Drury - Management and cost accounting and Thomson Publications, New Delhi.</li> <li>9. Ravi M. Kishore - Advanced cost accounting and cost systems, Taxmann Publications, New Delhi.</li> <li>10. Maheshwari S. N - Advanced cost accounting Sultan Chand New Delhi.</li> <li>11. Cooper R. Kalpan C.R.S - The design of cost management systems, Text Cases and readings prentice Hall 1991.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		

<b>M.Com. IV Sem</b>	<b>Mutual funds (Lectures/Week:4) Facilitator: Shri. S. M. Bhosage</b>	
<b>Modules:</b>		
Unit I	Concept and Role of a Mutual Fund	10 Hrs for each Unit
Unit II	Investor Services	
Unit III	Return, Risk and Performance of Funds	
Unit IV	Mutual Funds Products and Features	
Unit V	Taxation and Regulations	
<b>Suggested Readings:</b>		
<ol style="list-style-type: none"> <li>Jacobb, B. (1994) "All about Mutual Funds", Probes Publishing Company.</li> <li>Jain, Amit (2000) "Mutual Funds- Trends and Features", Chartered Secretary, Vol. XXX (12) December, pp. 1528-30. 155</li> <li>Jayadev, M. (1998) "Investment Policy and Performance of Mutual Funds" Kanishka Publishers, Distributors, New Delhi.</li> <li>Raymond Vemon-Manager in the International Economy, Louis T Wells Jr. Prentice Hall, 1987.</li> <li>David H. Blake- The Politics of Global Economic Robert S. Walters Relations, Prentice Hall, 1987.</li> </ol>		
<b>Assessment</b>		
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
2. Semester End Examination as per University guidelines: 80 marks		