

DAVANGERE UNIVERSITY

Scheme of Teaching and Evaluation for Master of Commerce (M.Com.)

{W.e.f. 2024-25 Onwards}



Department of Studies in Commerce

Shivagangothri Campus, Davangere University, Davangere - 577 007


Chairman

B O S Dept. of Studies in Commerce
Davangere University
Shivagangothri, Davangere-7


Registrar
Davangere University
Shivagangothri, Davangere



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Department of Studies in Commerce, Shivagangothri, Davangere - 577 007

21.09.2024

Minutes of the BoS Meeting

Date: 21.09.2024

Time: 11:00 AM

Venue: Cabin of the BoS Chairman, Department of Studies in Commerce, Shivagangothri Campus, Davangere University, Davangere, and online mode (for external members only).

Members Present:

1. Dr. Laxmana P., Senior Professor, Department of Studies in Commerce, Davangere University, Davangere.
2. Dr. G. Sudarsana Reddy, Professor, Department of Studies in Commerce, Tumkur University, Tumkur (Online).
3. Dr. Sathyanarayana, Professor, Department of Studies in Commerce, Davangere University, Davangere.

1. Welcome by the Chairman:

The Chairman of the Board of Studies welcomed the members to the meeting.

2. Agenda Items Discussed:

2.1 Review and Approval of the Scheme of Teaching and Evaluation of M.Com. Program:

The proposed scheme of teaching and evaluation for the M.Com. program was presented by the BoS Chairman.

Members discussed the relevance and comprehensiveness of the proposed scheme.

Decision: The scheme of teaching and evaluation for the M.Com. program was unanimously approved.

2.2 Review and Approval of the Curriculum for I, II, III, and IV Semester M.Com. Program Courses:

The BoS Chairman presented the proposed curriculum for the I, II, III, and IV Semester courses of the M.Com. program.

Decision: The curriculum was reviewed and approved.


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2.3 Review and Approval of the Question Paper Pattern for SEE and Internal Assessment Criteria:

The existing question paper pattern and assessment criteria were reviewed.

Decision: The members of the BoS approved the question paper pattern for SEE and the internal assessment criteria.

2.4 Review and Approval of Guidelines for Reports, Viva Voce, and Certificate Courses:

The guidelines for the Industry Analysis Report and Viva Voce, Community Impact Initiatives Report and Viva Voce, Internship Report and Viva Voce, Teaching Practice Report and Viva Voce, Project Work Report and Viva Voce, and Certificate courses were reviewed by the members of the Board of Studies (BoS).

Decision: The guidelines were approved by the members of the Board of Studies (BoS).

3. Others (if any)

--- Nil---

Closure: The meeting concluded with a vote of thanks.

Dr. Srinivas K.T.

Chairman of Board of Studies

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Shivagangothri, Davangere-7



Srinivas keelara <srinikeelara@gmail.com>

Request for Approval of Program Structure and Syllabus

G. Sudarsana Reddy <gsudarshanareddy@gmail.com>
To: srinikeelara@gmail.com

Mon, Sep 23, 2024 at 9:46 AM

Dear Sir,
The Programme Structure and Individual course syllabi has been approved.
Thank you Sir,

Regards,
G. Sudarsana Reddy

On Sun, 22 Sep 2024, 8:09 pm Dr.Sathya narayana, <sathyanarayana80@gmail.com> wrote:

Approved from my end.

On Sun, 22 Sept 2024, 4:24 pm Srinivas keelara, <srinikeelara@gmail.com> wrote:

Dear Professors,
Please find attached the proposed program structure and syllabus for your review. If you have any suggestions or modifications, kindly share them at your earliest convenience.

I respectfully request your approval of the proposed program structure and syllabus for the M.Com. program.

Thank you for your time and consideration.

Regards
Dr. Srinivas K.T.
Professor,
Department of Studies in Commerce,
Davangere University,
Davangere


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Members of Board of Studies, Department of Studies in Commerce, Davangere University.

Sl.No.	Name and Designation of the Members	Signature
1.	Dr. Laxmana P., Senior Professor & Department of Studies in Commerce, Davangere University, Davangere.	
2.	Dr. G. Sudarsana Reddy, Professor, Department of Studies in Commerce, Tumkur University, Tumkur (Online).	Approved via Email [Enclosed]
3.	Dr. Sathyanarayana, Professor, Department of Studies in Commerce, Davangere University, Davangere.	

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1. Introduction:

The Fourth Industrial Revolution (FIR/4.0/4IR), driven by automation, digital platforms, and other innovations, is fundamentally reshaping the nature of work, employment landscapes, business models, and, crucially, Commerce and Management education. In this context, Commerce and Management education must evolve to develop students' intellectual abilities, executive personalities, and entrepreneurial and managerial skills through a balanced integration of business and multidisciplinary education. It should also provide students with globally recognized best practices in Commerce and Management, while offering the flexibility to adapt these practices to local entrepreneurial and societal contexts. Future Commerce and Management professionals will need to align their skillsets with these emerging demands.

Since the 1990s, Commerce has emerged as one of the most promising fields in India due to the growing economy and increasing demand for skilled business professionals. The significance of Commerce education is underscored by its growth, as enrolment increased from 0.36 lakh students in 1950-51 to over 40 lakh by 2022-23, according to the latest All India Survey on Higher Education (AISHE 2022-23) report. This growth highlights the measurable progress of Commerce education in India. However, there remains an urgent need to enhance its quality and meet international standards, particularly as modern economies rely heavily on cross-border transactions, the free flow of international capital, and the increasing prevalence of financial transactions across borders – a trend expected to continue growing.

To keep pace with industry trends, the digital economy, and market requirements, the Department has developed an outcome-based curriculum, drawing inputs from all key stakeholders of Commerce education, including industry, academia, professionals, and alumni. The curriculum includes various course categories such as Core Courses (CC), Ability Enhancement Courses (AECC), Skill Enhancement Courses (SEC), Generic Electives (GE), Discipline-Specific Electives (DSE), and Certificate Courses ensuring student choice and aligning courses with Program Learning Outcomes (PLOs). Additionally, the Department has mapped its course contributions to the United Nations Sustainable Development Goals (SDGs), recognizing their global significance and the need to align education with these objectives.



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2. About the Davangere University:

Davanagere University, one of the youngest affiliating universities in Karnataka, was established on August 18, 2009. It has jurisdiction over two districts: Davangere and Chitradurga, with its headquarters located in Davangere. The university oversees 124 affiliated colleges, including three constituent colleges and one autonomous college, offering a diverse range of undergraduate and postgraduate programs. In its second cycle of assessment by the National Assessment and Accreditation Council (NAAC) in 2022, the university received a 'B+' grade. It was ranked between 51 and 100 in the state public university category in the NIRF ranking for 2024. Davangere University comprises 32 postgraduate departments, supported by 145 teaching staff and 300 non-teaching staff.

Vision

"To strive to become one of the top ten universities in India, in next 20 years, in terms of academic advancement, research progressiveness and infrastructural development and also in the area of uplifting and sustainable implementation of the pro-socio concepts such as social justice, equity and access through higher educational practices".

Mission

1. Strengthening the academic advancement with the global competitiveness.
2. Imparting need based updated curriculum.
3. Provide congenial ambience on the campus.
4. Provide industry/corporate exposure to the students.
5. Establishing the strong research practices among faculty and students.
6. Encouraging students for field based learning and also to address the social issues with the help of soft skills more rationally.
7. Develop the determination to achieve a sustainable development in the areas of social justice, equity and access.

3. About the Department of Studies in Commerce:

The Department of Studies in Commerce was established in 1979 as one of the two founding departments initiated alongside the establishment of the Post-Graduate Centre by the University of Mysore in Davangere. In 1987, the department came under the jurisdiction of Kuvempu University following its creation. Since 18th August 2009, the department has been functioning under Davangere University, following its establishment after being carved out of Kuvempu University.

The department offers Master's, PG Diploma, and Doctoral programs in Commerce, with a focus on nurturing and developing professional competencies in students through quality education, research, and continuous innovation. Graduates of the department acquire a solid foundation in relevant subject knowledge, along with strong problem-

solving skills across diverse areas, all while being instilled with human values. The department aims to prepare students as industry-ready professionals with practical expertise in their chosen fields, enabling them to contribute effectively to society with commitment and integrity.


Since its inception, the department has produced over 5,000 postgraduate students. Many of these alumni have gone on to occupy prominent positions in universities, corporations, colleges, government departments, and have also established their own businesses. The department offers various platforms for students to develop skills, innovate, and build leadership through curricular and extracurricular activities. Faculty members are actively engaged in research, publishing manuscripts, books, and edited volumes, and their work is widely cited within the research community.

Vision:

Business Education, Research and Extension based on Universal Human values, which reduce stress, promote Peace and Harmony for Quality of Life Results.

Mission:

1. To be one the best departments in the country by focusing on growth and development.
2. To adopt world class Teaching and Learning methods.
3. To build a student friendly, interactive academic environment.
4. To carry out research, consultancy, extension and training activities useful to society.
5. To imbibe in teachers and students the Universal Human values such as truthfulness, non-violence, kindness, compassion, generosity which ensure happy, peaceful & healthy life.



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4. M.Com. Program Profile:

The M.Com. Degree program provides students with both theoretical and practical knowledge across various disciplines, including accounting, finance, and taxation. The curriculum is designed to equip students with the skills needed to navigate the challenges of today's job market. The teaching and evaluation framework also fosters the development of core competencies essential for professional success.

As part of the program, students engage in a comprehensive learning experience, which includes core courses, skill enhancement courses, ability enhancement courses, and discipline-specific electives. Additionally, students are required to prepare a research-based report each semester, further enhancing their analytical and research capabilities.

The M.Com. Program opens up a wide range of career opportunities. Graduates can enter the corporate sector, become entrepreneurs, or pursue careers in academia. The program not only builds strong subject expertise but also emphasizes the development of critical thinking, problem-solving, and leadership skills, preparing students to succeed in diverse professional roles.

5. Program Aim (PA):

The aim of the program is to develop Commerce students into professionals with specialized skills and applied competencies, tailored to meet the evolving needs of both industry and academia. The program fosters a student-centric learning environment, ensuring that graduates are well-equipped to excel in their chosen fields with practical knowledge and relevant expertise.

6. Program Educational Objectives (PEOs):

The M.Com. Program's educational objectives align with the mission and vision of both the Department and the University. The PEOs are designed to provide students with a comprehensive foundation in Commerce while fostering essential skills for their future careers.

PEO 1	To provide students with a deep and thorough understanding of diverse areas within commerce, including accounting, finance, and taxation.
PEO 2	To cultivate the necessary skills and competencies for successful careers in commerce, trade, industry, and entrepreneurship through both academic and research activities.
PEO 3	To nurture professional skills, foster lifelong learning, instill strong values, encourage teamwork and leadership, and prepare students to face challenges in both industry and academia.
PEO 4	To promote a research-driven culture among students, encouraging them to undertake projects that have a positive societal impact and align with their future careers.
PEO 5	To instill a strong sense of ethics and social responsibility, ensuring that


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	students make valuable and positive contributions to society in both their personal and professional lives.
PEO 6	To prepare students to adapt to technological advancements and global commerce trends, equipping them with the ability to respond to the dynamic nature of the business environment.

7. Program Graduate Attributes (PGAs):

Every M.Com. Student at Davangere University is unique, with their own approach to life. The quality, depth, and breadth of their experiences during their time at Davangere University shape attributes that distinguish them in the professional and academic world. The graduates of Davangere University will embody the following attributes:

1. **Subject Specialist:** Graduates will possess in-depth knowledge, understanding, and expertise in the field of commerce. They will be adept at applying this knowledge to address local, national, and global challenges, seeking positive and sustainable solutions to complex issues.
2. **Innovative and Creative:** Graduates will demonstrate innovation and creativity in solving complex business and societal problems. They will make informed decisions that drive significant positive change, integrating both local and global perspectives.
3. **Responsible:** Graduates will take responsibility for their actions, learning, future, and overall well-being, including their societal responsibilities. They will understand and act upon their role in contributing positively to society.
4. **Teamwork, Cooperation, and Leadership:** Graduates will have the capacity to collaborate effectively with others, exchange ideas, and contribute to achieving common goals. They will demonstrate leadership skills, conflict resolution abilities, and the capacity to work in diverse teams, fostering cooperation and participation to accomplish desired outcomes.
5. **Lifelong Learning:** Graduates will be exposed to cutting-edge research and knowledge-generation processes, instilling in them a lifelong passion for learning. This will encourage a pioneering spirit and foster continuous innovation and independent thinking throughout their personal and professional lives.
6. **Digital Literacy and Global Competence:** Graduates will be proficient in digital tools and technologies, understanding their impact on business and commerce. They will also be equipped with the skills necessary to navigate and thrive in the globalized economy, with an awareness of international business practices and cross-cultural communication.


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8. Program Qualification Descriptors (PQDs):

The Program Qualification Descriptors outline the expected generic outcomes and attributes that students should acquire upon completing the Master of Commerce degree. These descriptors guide the assessment of learning across various courses and ensure that every student has the opportunity to achieve the program's learning outcomes, regardless of class, gender, community, or region. Each postgraduate in Commerce should be able to:

- a) Demonstrate extensive and coherent knowledge of commerce and its applications in the real business world.
- b) Understand various concepts and theories, providing a strong academic foundation.
- c) Exhibit proficiency in educational skills across key areas such as Accounting, Finance, Taxation, Banking, and Insurance.
- d) Develop and utilize soft skills essential for managing both business situations and personal life challenges.
- e) Apply knowledge, understanding, and skills to identify and address complex problems in a rapidly changing environment, gathering information from a range of sources and analyzing these problems using appropriate methodologies.
- f) Fulfill learning requirements to gain insights into research in Commerce and interdisciplinary areas, fostering a pursuit of research and innovation.
- g) Apply disciplinary knowledge and transferable skills to new and unfamiliar contexts, identifying and analyzing problems and issues, and solving complex problems with well-defined solutions.
- h) Demonstrate strong value systems leading to high ethical and moral conduct in society.
- i) Adapt to technological advancements and global commerce trends by integrating cutting-edge technologies and international business practices into problem-solving and decision-making processes.

9. Program Learning Outcomes (PLOs):

Program Learning Outcomes describe the knowledge, competencies, and values that students are expected to demonstrate upon completing the program. These outcomes help students understand the practical relevance and utility of the knowledge and skills they acquire.

PLO 1	Disciplinary Knowledge: Students will acquire advanced techniques for managing business operations with a focus on accounting, finance, taxation, and the Banking, Financial Services, and Insurance (BFSI) sector.
PLO 2	Problem Solving, Innovation & Critical thinking: Students will be able to assess changes in the business environment, respond to these changes with innovative solutions, and maintain integrity in their approaches.
PLO 3	Professional, Applied and Capability Skills: Students will develop entrepreneurial skills, teaching aptitude, interpersonal skills, and research capabilities through ethical practices and ongoing professional development.

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PLO 4	Rational Thinking: Students will demonstrate self-confidence, an understanding of societal issues, and effective communication skills. They will engage with the accounting, commerce, management, and business communities through various digital and non-digital mediums, including effective reports, presentations, and clear instructions.
PLO 5	Social Responsiveness and Ethics: Students will identify contemporary social issues, explore opportunities for social entrepreneurship, design ethical business solutions, and uphold high ethical standards in organizational decision-making. They will demonstrate awareness of ethical issues and distinguish between ethical and unethical behaviors.
PLO 6	Technological Adaptability and Global Commerce: Students will integrate emerging technologies and global commerce trends into their problem-solving and decision-making processes, adapting to technological advancements and international business practices effectively.

10. Program Description of Course Categories

1. **Core Course:** A Core Course is a mandatory course that students must complete as a fundamental requirement of their program. Core courses are designed to ensure that all students across institutions achieve a common baseline of knowledge and skills in their discipline. These courses cover the essential concepts and foundational principles that every student in the program is expected to master.
2. **Elective Course:** An Elective Course is a course that students can choose from a selection of options. Electives may be specific or specialized, advanced, or supportive of the primary discipline or subject of study. They offer students the opportunity to explore areas outside their core curriculum, develop additional skills, or gain exposure to other disciplines.
 - 2.1 **Discipline Specific Elective (DSE) Course:** Discipline-Specific Elective Courses are offered within the primary field of study. They may also include interdisciplinary electives related to the main discipline. These courses provide deeper or specialized knowledge within the student's major field.
 - 2.2 **Dissertation/Project:** A Dissertation/Project is an elective course designed to allow students to engage in advanced or specialized research or project work. Students undertake this course independently with guidance from a faculty advisor, focusing on in-depth study and practical application in their field.
 - 2.3 **Generic Elective (GE) Course:** A Generic Elective Course is chosen from disciplines outside the student's primary field of study, aiming to provide exposure to different subjects. Core courses in one discipline may also be treated as electives in another discipline and vice versa, depending on the program's structure.


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3. **Ability Enhancement Courses (AEC):** Ability Enhancement Courses are designed to improve students' overall capabilities. These courses are divided into two categories: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC).

3.1 **Ability Enhancement Compulsory Courses (AECC):** These mandatory courses focus on fundamental knowledge areas essential for all disciplines. They typically include courses such as Environmental Science and English/MIL Communication.

3.2 **Skill Enhancement Courses (SEC):** Skill Enhancement Courses provide value-based and/or skill-based training. They are intended to equip students with practical skills and competencies that complement their academic learning and prepare them for real-world applications.

4. **Certificate Courses:** Certificate courses are structured educational programs that provide training and skills in a specific subject area. They typically result in a certificate upon completion, which serves as proof of the knowledge and skills acquired.



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Master of Commerce (M.Com.) Program

11. M.Com. Program Credit Distribution as per Category of Courses

Sl. No.	Subject Category		No. of Credits	% of Total Credits
1	Core Courses	CC	48	44
2	Ability Enhancement Compulsory Courses	AECC	08	07
3	Skill Enhancement Courses	SEC	18	17
4	Generic Electives	GE	02	02
5	Discipline Specific Electives	DSE	32	30
	Total		108	100

Semester Wise Allocation of Credits

Year	Semester	Credits per Semester	Total
1	I	26	52
	II	26	
2	III	28	56
	IV	28	
Total of Credits		108	108



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12. M.Com. Program Scheme of Teaching and Evaluation

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
1	M.Com.1.1	Financial Reporting - IND AS	CC	4 + 0 + 0	70	30	100	4
2	M.Com.1.2	Business Environment & Government Policy	CC	4 + 0 + 0	70	30	100	4
3	M.Com.1.3	Strategic Financial Management	CC	4 + 0 + 0	70	30	100	4
4	M.Com.1.4	Applied Managerial Economics	CC	4 + 0 + 0	70	30	100	4
5	M.Com.1.5	Marketing 5.0	AECC	4 + 0 + 0	70	30	100	4
6	M.Com.1.6	Enterprise Information Systems	SEC	3 + 0 + 2	70	30	100	4
7	M.Com.1.7	Industry Analysis Report and Viva Voce*	SEC	2**	35	15	50	2
		Spreadsheet Modelling***	Certificate Course					
Sub -Total (A)					455	195	650	26

* The industry analysis report and viva voce will be conducted according to the guidelines set by the Department of Studies in Commerce, Davangere University.

** Guiding a minimum of fifteen (15) students for the industry analysis report accounts for 2 hours of teaching workload.

*** The certificate course is offered only at the Shivagangothri and Jnanagangothri campuses by the Department.

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
8	M.Com.2.1	Financial Reporting -IFRS	CC	4 + 0 + 0	70	30	100	4
9	M.Com.2.2	Security Analysis and Portfolio Management	CC	4 + 0 + 0	70	30	100	4
10	M.Com.2.3	Strategic Cost Management	CC	4 + 0 + 0	70	30	100	4
11	M.Com.2.4	Forensic Accounting	CC	4 + 0 + 0	70	30	100	4
12	M.Com.2.5	Business Research Methods	AECC	3 + 0 + 2	70	30	100	4
13	M.Com.2.6	Business Analytics	SEC	3 + 0 + 2	70	30	100	4
14	M.Com.2.7	Community Impact Initiatives Report and Viva Voce*	SEC	2**	35	15	50	2
		Microsoft Power BI***	Certificate Course					
Sub - Total (B)					455	195	650	26

* The Community Impact Initiatives report and viva voce will be conducted according to the guidelines set by the Department of Studies in Commerce, Davangere University.

** Guiding a minimum of fifteen (15) students for the Community Impact Initiatives report accounts for 2 hours of teaching workload.

*** The certificate course is offered only at the Shivagangothri and Jnanagangothri campuses by the Department.

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
15	M.Com.3.1	Business Ethics & Corporate Governance	CC	4 + 0 + 0	70	30	100	4
16	M.Com.3.2	Operations Research and Quantitative Techniques	CC	4 + 0 + 0	70	30	100	4
17	M.Com: E:3.3	DSE Group - I*	DSE } }	4	70	30	100	4
18	M.Com: E:3.4	DSE Group - I*	DSE	4	70	30	100	4
19	M.Com: E:3.5	DSE Group - II*	DSE	4	70	30	100	4
20	M.Com: E:3.6	DSE Group - II*	DSE } }	4	70	30	100	4
21	M.Com.3.7	Open Elective Course**	GE	2 + 0 + 0	35	15	50	2
22	M.Com.3.8	Internship: Report & Viva Voce/Teaching Practice ***	SEC	2****	35	15	50	2
		Accounting Software - Zoho books *****	Certificate Course					
Sub -Total (C)					490	210	700	28

* Students may choose any two of the following Discipline Specific Electives (DSE), which will also continue into the fourth semester.

** Open Elective Courses may be selected from other departments or disciplines.

*** Students shall undertake an internship or teaching practice according to the approved guidelines of Department of Studies in Commerce, Davangere University between the second and third semesters of the M.Com. Program during the semester break or vacation.

**** Guiding a minimum of fifteen (15) students for an internship or teaching practice accounts for 2 hours of teaching workload.

***** The certificate course is offered only at the Shivagangothri and Jnanagangothri campuses by the Department.

Discipline Specific Electives (DSE) Groups for III Semester

Sl.No./ DSE	Accounting	Finance	Taxation
Course Code	M.Com. 3.3.A	M.Com. 3.3.F	M.Com. 3.3.T
Name of the Course	Contemporary Issues in Accounting	Behavioural Finance	Direct Taxes: Procedure and Practice
Course Code	M.Com. 3.4.A	M.Com. 3.4.F	M.Com. 3.4.T
Name of the Course	Advanced Management Accounting	Financial and Commodity Markets	Custom Duty: Law and Practice

Open Elective Courses offered to other Departments (General Electives)

Course Code	M.Com. 3.7.1	M.Com. 3.7.2	M.Com. 3.7.3	M.Com. 3.7.4
Name of the Course	New Age Leadership	Financial Literacy and Banking	Personal Tax Planning	New Venture Planning


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Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
23	M.Com.4.1	Entrepreneurial Ecosystem	CC	4 + 0 + 0	70	30	100	4
24	M.Com.4.2	International Business	CC	4 + 0 + 0	70	30	100	4
25	M.Com: E:4.3	DSE Group I	DSE	4	70	30	100	4
26	M.Com: E:4.4	DSE Group I	DSE	4	70	30	100	4
27	M.Com: E:4.5	DSE Group II	DSE	4	70	30	100	4
28	M.Com: E:4.6	DSE Group II	DSE	4	70	30	100	4
29	M.Com.4.7	Project Report & Viva Voce*	SEC	2**	70	30	100	4
		AI Tools for Reporting***	Certificate Course					
Sub - Total (D)					490	210	700	28
Total Credits of the Program [A + B+ C + D]					1890	810	2700	108

* Students shall undertake a project report and viva voce in accordance with the guidelines approved by Department of Studies in Commerce, Davangere University.

** Guiding a minimum of fifteen (15) students for the project report accounts for 2 hours of teaching workload.

*** The certificate course is offered only at the Shivagangothri and Jnanagangothri campuses by the Department.

Discipline Specific Electives (DSE) Groups for IV Semester

Sl.No./DSE	Accounting	Finance	Taxation
Course Code	M.Com. 4.3.A	M.Com. 4.3.F	M.Com. 4.3.T
Name of the Course	Business Valuation and Analysis	Financial Derivatives	Corporate Tax Planning & Management
Course Code	M.Com. 4.4.A	M.Com. 4.4.F	M.Com. 4.4.T
Name of the Course	Advanced Auditing and Assurance	Non-Banking Financial Companies	Goods and Services Tax

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13.1 Master of Commerce (M.Com.) Program Courses Mapping for Program Learning Outcomes (PLOs)

Sl.No.	Courses/ POs	Disciplinary Knowledge	Problem Solving, Innovation & Critical thinking	Professional, Applied and Capability Skills	Rational Thinking	Social Responsiveness and Ethics	Technological Adaptability and Global Commerce
Core Courses							
1.	Financial Reporting - IND AS	√	√	√			
2.	Business Environment & Government Policy	√	√		√	√	
3.	Strategic Financial Management	√	√	√			
4.	Applied Managerial Economics	√	√	√			
5.	Financial Reporting -IFRS	√	√	√			√
6.	Security Analysis and Portfolio Management	√	√		√		
7.	Strategic Cost Management	√	√	√	√		
8.	Forensic Accounting	√	√	√		√	
9.	Business Ethics & Corporate Governance	√	√	√	√	√	√
10.	Operations Research and Quantitative Techniques	√	√	√	√		
11.	Entrepreneurial Ecosystem	√	√	√	√	√	
12.	International Business	√			√		√
Ability Enhancement Compulsory Courses (AECC)							
13.	Marketing 5.0	√	√	√			
14.	Business Research Methods	√	√	√			
Skill Enhancement Courses (SEC):							
15.	Enterprise Information System	√	√	√	√		
16.	Industry Analysis Report and Viva Voce	√	√	√	√	√	
17.	Business Analytics	√	√	√			
18.	Community Impact Initiatives Report and Viva Voce		√	√	√	√	
19.	Internship: Report & Viva Voce/Teaching Practice	√	√	√	√	√	
20.	Project Report & Viva Voce	√	√	√	√	√	
Generic Elective (GE) Courses							
21.	New Age Leadership		√	√	√		
22.	Financial Literacy and Banking		√	√	√		
23.	Personal Tax Planning		√	√	√		
24.	New Venture Planning		√	√	√		

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Discipline Specific Elective (DSE) Courses							
Accounting:							
25.	Contemporary Issues in Accounting	√	√	√			
26.	Advanced Management Accounting	√	√	√			
27.	Business Valuation and Analysis	√	√	√			
28.	Advanced Auditing and Assurance	√	√	√			
Finance:							
29.	Behavioural Finance	√	√	√			
30.	Financial & Commodity Markets	√	√	√			
31.	Financial Derivatives	√	√	√			
32.	Non-Banking Financial Companies	√	√	√			
Taxation:							
33.	Direct Taxes: Procedure and Practice	√	√	√			
34.	Custom Duty: Law and Practice	√	√	√			
35.	Corporate Tax Planning & Management	√	√	√			
36.	Goods and Services Tax	√	√	√			
Certificate Courses							
37.	Spreadsheet Modelling						√
38.	Microsoft Power BI						√
39.	Accounting Software - Zoho books						√
40.	AI Tools for Reporting						√


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13.2 Master of Commerce (M.Com.) Program Courses Mapping for Sustainable Development Goals (SDGs)

Sl.No.	Courses/ SDGs	No Poverty	Zero Hunger	Good Health and Well-being	Quality Education	Gender Equality	Clean Water and Sanitation	Affordable and Clean Energy	Decent Work and Economic Growth	Industry, Innovation, and Infrastructure	Reducing Inequality	Sustainable Cities and Communities	Responsible Consumption and	Climate Action	Life Below Water	Life On Land	Peace, Justice, and Strong Institutions	Partnerships for the Goals
Core Courses																		
1.	Financial Reporting - IND AS	√			√				√	√								
2.	Business Environment & Government Policy	√			√				√	√		√						
3.	Strategic Financial Management	√			√				√	√								
4.	Applied Managerial Economics	√			√				√	√								
5.	Financial Reporting - IFRS	√			√				√	√								
6.	Security Analysis and Portfolio Management	√			√				√	√								
7.	Strategic Cost Management	√			√				√	√								
8.	Forensic Accounting	√			√				√	√								
9.	Business Ethics & Corporate Governance	√			√				√	√								
10.	Operations Research and Quantitative Techniques	√			√				√	√								
11.	Entrepreneurial Ecosystems	√			√				√	√		√						
12.	International Business	√			√				√	√								
Ability Enhancement Compulsory Courses (AECC)																		
13.	Marketing 5.0	√			√				√	√								
14.	Business Research Methods	√			√				√	√								
Skill Enhancement Courses (SEC)																		
15.	Enterprise Information System	√			√				√	√								
16.	Industry Analysis Report and Viva Voce	√			√				√	√	√							

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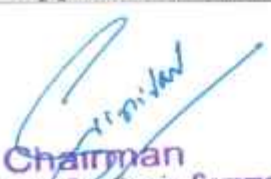
17.	Business Analytics	√		√		√	√												
18.	Community Impact Initiatives Report and Viva Voce	√		√		√	√												
19.	Internship: Report & Viva Voce/Teaching Practice	√		√		√	√	√											
20.	Project Report & Viva Voce	√		√		√	√	√											
Generic Elective (GE) Courses																			
21.	New Age Leadership	√		√		√	√												
22.	Financial Literacy and Banking	√		√		√	√	√											
23.	Personal Tax Planning	√		√		√	√												
24.	New Venture Planning	√		√		√	√												
Discipline Specific Elective (DSE) Courses																			
Accounting:																			
25.	Contemporary Issues in Accounting	√		√		√	√												
26.	Advanced Management Accounting	√		√		√	√												
27.	Business Valuation and Analysis	√		√		√	√												
28.	Advanced Auditing and Assurance	√		√		√	√												
Finance:																			
29.	Behavioural Finance	√		√		√	√												
30.	Financial & Commodity Markets	√		√		√	√												
31.	Financial Derivatives	√		√		√	√												
32.	Non-Banking Financial Companies	√		√		√	√												
Taxation:																			
33.	Direct Taxes: Procedure and Practice	√		√		√	√												
34.	Custom Duty: Law and Practice	√		√		√	√												
35.	Corporate Tax Planning & Management	√		√		√	√												
36.	Goods and Services Tax	√		√		√	√												
Certificate Courses																			
37.	Spreadsheet Modelling	√		√		√	√												
38.	Microsoft Power BI	√		√		√	√												
39.	Accounting Software - Zoho books	√		√		√	√												
40.	AI Tools for Reporting	√		√		√	√												


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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com.1.1 Name of the Course: Financial Reporting		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the evolution, necessity, and transition to IND AS in India and its impact on financial reporting. Learn to present and measure financial items according to IND AS accounting policies. Understand the accounting treatment of assets, including inventories, PPE, and intangibles under IND AS. Grasp the accounting and disclosure of liabilities, provisions, and related financial elements under IND AS. Develop the ability to prepare financial statements in compliance with IND AS. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Explain the significance of IND AS and its role in enhancing financial reporting standards in India. Apply IND AS to accurately present financial statements and measure key financial elements. Account for and report assets in accordance with IND AS standards. Effectively report liabilities and related party transactions in compliance with IND AS. Prepare IND AS-compliant financial statements, including profit/loss, equity changes, and cash flow statements. 		
Syllabus:		Hours
Module No. 1: Introduction to IND AS & Financial Reporting		10
Introduction, Indian Scenario prior to introduction of IND AS in India, Limitations of AS, Emergence of Global Standards, Need for Global Standard in India, Benefits of Global Accounting Standards, Convergence vs Adoption of IFRS, Process of Development and finalisation of IND AS. Transition from AS to IND AS, About IND AS, Roadmap for applicability of IND AS, IND AS relevant statutory provisions, Division II of the schedule III of the companies act, 2013. Financial Reporting: Meaning, Objectives & elements of financial reporting. Relevant Case Studies and articles.		


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Module No. 2: IND AS on Presentation of items in the financial statements & Measurement Based on Accounting Policies	15
Presentation of items in the financial statements: IND AS 1: Presentation of Financial Statements; IND AS 34: Interim Financial Reporting; IND AS 07: Statement of Cash flows; Measurement Based on Accounting Policies: IND AS 8: Accounting Policies, Changes in Accounting Estimates and Errors; IND AS 10 - Events after the Reporting Period; IND AS 113: Fair value measurement; IND AS 115: Revenue from Contracts with Customers. Relevant Case Studies and articles.	
Module No. 3: Ind AS on Assets Financial Statements	15
Ind AS 2: Inventories; Ind AS 16: Property, Plant and Equipment; Ind AS 116: Leases; Ind AS 23: Borrowing Costs; Ind AS 36: Impairment of Assets; Ind AS 38: Intangible Assets; Ind AS 40: Investment Property; Ind AS 105: Non-Current Assets held for Sale and Discontinued Operations. Relevant Case Studies and articles.	
Module No. 4: Ind AS on Liabilities of the Financial Statements & Other Standards	10
Ind AS 19: Employee Benefits; Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets; IND AS 24: Related party disclosures; IND AS 33: EPS; IND AS 108: Operating Segments. Relevant Case Studies and articles.	
Module No. 5: Preparation of Financial Statements	10
Introduction- Standalone (IND AS 27) v/s Consolidated Financial Statements (IND AS 110), Problems on preparation of financial statements: Statement of Profit or Loss, Statement of Changes in Equity, Statement of Financial Position, and Statement of Cash flow-explanatory Notes. Relevant Case Studies and articles.	
Skill Developments Activities: <ol style="list-style-type: none"> 1. Research and present a case study on a company's transition from AS to IND AS. 2. Prepare an interim financial report based on a hypothetical company's mid-year performance. 3. Conduct a valuation exercise on a company's non-current assets, including depreciation, impairment, and lease calculations. 4. Analyze a real-world company's contingent liabilities and related party disclosures. 5. Prepare both standalone and consolidated financial statements for a company, incorporating adjustments for intercompany transactions. Note: Any other activities, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. ICAI study materials on Financial Reporting (Updated) 2. Dolphy D'Souza (2019), Indian Accounting Standards (Ind AS). 3. Indian Accounting Standards (Ind As), Interpretation, Issues and Practical Application, Snow White Publication Pvt. Ltd. 	


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4. C.A Vinod Kumar Agarwal, IND AS (CA Final), AS Foundation Pune.
5. M.R Agrawal, Financial Reporting, Garima Publications, Jaipur 2019.
6. Taxmann's, Indian accounting standards (IND-AS), as amended by companies (Indian accounting standards) Amendment rules 2020 3rd Edition 2020.
7. M.P Vijay Kumar, Financial Reporting, Snow white publications, 3rd Edition 2021.

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce Course Code: M.Com.1.2 Name of the Course: Business Environment and Government Policy		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classrooms lectures, Case studies, Group discussions, Assignments, Seminars & field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> To analyse the overall business environment and to evaluate its various components in business decision making. To understand the Government intervention in business & Ease of doing business scenario in the national and global context. To identify the prospectus and problems of MSMEs in India and the Government programs towards MSMEs. To acquire in-depth knowledge about the industrial sickness and measures for the same in Indian context. To know the powers, functions and provisions of competition act and consumer protection act. 		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> Familiarise with the nature of business environment and its components. Distinguish state and central government intervention in business and their initiatives for ease doing of business. Evaluate the problems and prospects of MSMEs in India. Establish the solution for the industrial sickness. Know the scope, applicability and provisions of Competition Act and Consumer Protection Act. 		
Syllabus:		Hours
Module 1: Introduction to Business Environment		15
Introduction - Meaning, Nature, Scope and Importance of Business Environment; Environmental Scanning: importance, steps in business environmental analysis; Internal Environment and External Environment, Micro and Macro Environment, Economic Environment, Political Environment, Socio- cultural Environment, Demographic Environment, Legal Environment, Technological Environment; Impact of LPG on Business environment; Business environment of service sector, emerging trends in business environment; Business Policy: Introduction - Meaning - Need - Importance - Parameters of business policy. Relevant case studies and articles.		
Module 2: Government Intervention in Business & Ease of Doing Business		15

Introduction - Theory of Government Intervention in Business, Nature of Government Intervention in India; Roles of Government: Regulatory, Promotional, Entrepreneurial and Planning; Ease of doing business: meaning, significance, reports of central and state governments on ease doing of business; ease of doing business reforms, other GoI initiatives: Make in India v/s Make for India, digital India, start-up India, skill India, smart cities, AMRUT, AGNLI; NITI Aayog: Role, power and functions. Government Policies for Business Growth. Relevant Case studies & articles.

Module 3: Micro, Small, and Medium Enterprises

09

Introduction, Definitions of MEMEs, Rationale of MSMEs, Growth evaluation, Share of MSMEs in Indian GDP, Problems and prospects of MSMEs, Programmes/Schemes for MSMEs Development by State and Central Government- Recent measure. Relevant Case studies & articles.

Module 4: Industrial Sickness

09

Introduction, meaning, An overview of Sickness in Large & MSMEs, Public Sector and other enterprises, Causes for Sickness, Magnitude and Remedial Measures, industrial sickness and the economy, Important Provisions of Sick Industrial Companies, (Special Provisions) Act, 1985, NCLT- Powers and Functions & Recent changes. Relevant Case studies and articles.

Module 5: Competition Act, 2002 & Consumer Protection Act 2019

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Competition Act 2002: Introduction, Definitions, Consumer, Enterprise, Goods, etc.; Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations; Competition Commission of India - Duties, Powers and Functions of Commission; Duties of Director General; Competition Appellate Tribunal and Recent Changes. Relevant Case studies and articles. **Consumer Protection Act, 2019:** Introduction, Objectives, Applicability, Consumer and Rights of Consumers, Nature and Scope of Remedies available to Consumer, consumer councils and Recent Changes. Relevant Case studies and articles.

Skill Development Activities:

1. Conduct a detailed analysis of a specific industry's business environment, focusing on micro and macro factors, and submit a report.
2. Analyze a recent government policy aimed at improving the ease of doing business and assess its impact on local enterprises.
3. Conduct a survey of MSMEs in Davangere/Chitradurga districts to assess their challenges and prospects and present the findings.
4. Analyze a case study of a sick industrial unit and propose a comprehensive turnaround strategy based on identified causes of sickness.
5. Prepare a detailed analysis of a specific provision of the Competition Act or Consumer Protection Act, discussing its implications for businesses.

Note: Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. V. K. Puri and S. K. Misra (2022), Economic Environment of Business (with Case Studies), Himalaya Publishing House, 10th Edition.
2. K. Ashwathappa (2023), Essentials of Business Environment, Himalaya Publishing House, 16th Edition.
3. F. Cherunilam, Business and Government, Himalaya Publishing House, 21st Edition.
4. Subba Rao (2021), Business Policy and Strategic Management, Himalaya Publishing House, 3rd Edition.
5. Bertozzi-Burgunder (2021), Business, Government, and Public Policy: Concepts and Practices, Prentice Hall of India, Latest Edition.
6. Buchholz (2021), Business Environment and Public Policy: Implications for Management and Strategy Formulation, Prentice Hall of India, Latest Edition.
7. Victor (2021), Strategic Management in the Regulating Environment: Cases and Industry Notes, Prentice Hall of India, Latest Edition.
8. Ghosh and Kapoor (2021), Business Policy and Environment, Himalaya Publishing House, Latest Edition.

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce (M.Com)		
Course Code: M.com, 1.3		
Name of the Course: Strategic Financial Management		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4+0+0 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classrooms lectures, Case Studies, Group discussions, Assignments, Seminars & Field works etc.,		
Course Learning Objectives:		
a) Understand the conceptual frameworks and importance of strategic financial management. b) Learn to measure cash flows and apply discounted cash flow techniques for project evaluation. c) Understand various risk analysis techniques in capital budgeting. d) Explore different theories and policies regarding dividends and their impact on corporate finance. e) Understand the concepts and sources of international finance.		
Course Outcomes: On the successful completion of the course, the Students will be able to:		
a) Analyze the strategic approaches to financial management and their impact on corporate decision-making b) Evaluate investment projects using NPV, IRR, and other relevant techniques, including the concept of abandonment value. c) Assess investment proposals using risk-adjusted measures and decision tree analysis. d) Evaluate various dividend policies and justify their recommendations based on theoretical frameworks. e) Identify and explain various international financial instruments and their applications.		
Module 1: Financial Strategy and Planning		11 Hours
Introduction - Conceptual Frameworks, Characteristics, Scope, Importance and Corporate Objectives of Strategic Financial Management. Strategic approaches to Financial Management, Financial Forecasting, Financial Forecasting Techniques, Financial Planning Process, Relevant Case Studies and Articles.		
Module 2: Investment Decisions, Project Planning and Control		13 Hours
Introduction - Measuring Cash Flows: Traditional techniques: PBP, DPBP & ARR. Discounted Cash Flow Technique: NPV, IRR, & MIRR, Comparing Projects with Unequal Lives, Capital Rationing for Divisible and Non - divisible Projects; Social Cost Benefit Analysis. Relevant Case Studies and Articles.		
Module 3: Evaluation of Risky Proposals for Investment Decisions		12Hours
Introduction - Risk Analysis in Capital Budgeting - Certainty Equivalent Approach, Risk Adjusted Discount Rate, Expected NPV, Standard Deviation of NPV and Use of Normal Distribution, Decision Tree Analysis, Options in Capital Budgeting; Sensitivity Analysis, Scenario Analysis. Relevant Case Studies and Articles.		

Module 4: Dividend and Retention Policies	14 Hours
Conceptual framework, Kinds and forms of Dividend payment, Determinants of Dividend Policy, Dividend Policies, Theories of Dividend- Prof. James E Walter's Valuation Model, Gordon Growth Valuation Model, Modigliani & Miller Dividend Irrelevancy theory, Other Theories on Dividend Policy- Gordon and Linter's Bird in Hand Theory, Tax Differential theory, 100% Payout theory, 100% Retention theory, Bonus shares, share Buybacks. Relevant Case Studies and Articles.	
Module 5: International Financial Management	10 Hours
Concepts and Objectives of IFM, International Sources of Finance- Foreign Currency Convertible Bonds, American Depositary Receipts, Global Depositary Receipts, Euro - Convertible Bonds. International Financial Center (IFC) - Benefits of IFC, Constituents of IFC, GIFT City India's International Financial Services Center. Sovereign Funds. Relevant Cases and Articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Prepare a case study analysis on a company that successfully implemented a strategic financial plan, highlighting the key frameworks used and the outcomes achieved. 2. Create a project proposal for a hypothetical investment, including cash flow projections and evaluations using NPV and IRR analysis. 3. Conduct a sensitivity analysis on an investment project, varying key assumptions to determine their impact on the project's NPV. 4. Engage in a debate on the effectiveness of different dividend theories using real-world company examples. 5. Research and present on the role of an international financial center, discussing its impact on global finance. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Ravi M Kishore, Strategic Financial Management, Taxman Publications. 2. Dr. Girish P Jakhotiya, Strategic Financial Management, Vikas Publishing House Pvt Ltd. 3. A.N. Sridhar, SFM, For CA Final, Shroff publishers and Distributors Pvt. Ltd. 4. The ICAI University, SFM. 5. Robert Alan Hill, Strategic Financial Management, BBN Publication. 6. Rajni Sofat & Preeti Hiro, Strategic Financial Management, PHI, Delhi, 2011. 7. Study materials of Institute of ICAI and Institute of cost accounts of India. 	
Note: Latest Edition of text books may be used.	

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com.1.4		
Name of the Course: Applied Managerial Economics		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classrooms lectures, Case studies, Group discussions. Assignments, Seminars & field works etc.,		
Course learning objectives:		
a) Understand the basic principles of managerial economics and their application in business decision-making. b) Analyze the concepts of demand and supply, including their determinants, elasticity, and the equilibrium conditions in various market scenarios. c) Comprehend the theories of consumer choice, including cardinal and ordinal utility approaches, and apply these concepts to real-world consumer behavior. d) Evaluate the theory of production and cost, including different production functions and cost curves, to facilitate effective production management. e) Analyze various market structures – perfect competition, monopoly, monopolistic competition, and oligopoly – and their impact on pricing and output decisions.		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Demonstrate an understanding of managerial economics and its significance in strategic business decision-making. b) Effectively analyze demand and supply dynamics to solve related business problems and forecast market trends. c) Assess consumer behavior using consumer choice theories, providing insights that can guide marketing and product strategies. d) Evaluate production processes and cost structures to recommend optimal strategies for efficiency and cost-effectiveness. e) Analyze different market structures and their implications for pricing strategies, output decisions, and overall business strategy.		
Syllabus:		Hours
Module 1: Introduction to Managerial Economics		12
Introduction - Managerial Economics- Meaning, definition, nature and principles- Marginal and Incremental principle, Equi-marginal principle, opportunity cost principle, time perspective principle and Discounting principle, scope and applications of Managerial Economics in a business. Relevant Case Studies and articles.		
Module 2: Demand and Supply analysis		14
Introduction -Demand- Meaning and definition, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Changes in Demand, Supply- Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply; Equilibrium of Demand and Supply, Effect of a shift in Demand or Supply; Elasticity of Demand-types, applications, Demand forecasting techniques. Relevant Case Studies and articles.		
Module 3: Theory of Consumer Choice		08
Introduction - Cardinal Utility Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Approach- Indifference Curves, Properties of		

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Indifference Curves, Budget Line, Consumer's Equilibrium. Relevant Case Studies and articles.	
Module 4: Theory of Production and Costs	14
Introduction - Theory of Production- Factors of Production, Basic Concepts, Production Function- Cobb Douglass Production Function, Law of Variable Proportions, returns to Scale; Producer's Equilibrium- Least-Cost Factor Combination and Output Maximisation for a given Level of Output; Theory of Costs- Basic Concepts, Short-run Total Cost Curves, Fixed and Variable, Short-run Average and Marginal Cost Curves, Relationship between Average and Marginal Cost Curve in Short and Long run. Relevant Case Studies and articles.	
Module 5: Analysis of Markets	12
Introduction - Concept of Market and main forms of Market; Equilibrium of the Firm-Meaning, Objectives of the Firm, Concept of Total Revenue-Total Cost Approach, Marginal Revenue-Marginal Cost Approach; Price and Output determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly market. Relevant Case Studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Analyze a real-world business decision made using managerial economics principles. Discuss how concepts like marginal analysis and opportunity cost influenced the decision. 2. Select a local product and apply demand forecasting techniques (e.g., time series, moving averages) to predict future demand based on historical data. 3. Design and conduct a survey to analyze consumer preferences regarding a specific product, using questions based on utility theory. 4. Research a local manufacturing company, analyze its production function, and evaluate the efficiency of its operations. 5. Conduct a market analysis of a specific industry in Davangere/Chitradurga, focusing on competition, pricing, and consumer demand. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. William F Samuelson & Stephen G. Marks, Managerial Economics, Wiley publisher, 6th Edition. 2. D N Dwivedi (2013), Managerial Economics, Vikas Publishing House, 7th Edition. 3. D M Mithani (2013), Managerial Economics, Vikas Publishing House Pvt. Ltd. 7th Edition. 4. Abha Mittal, (2014), Micro Economics Theory and Applications, Taxman's publication, 3rd Edition. 5. Dominick Salvatore, Siddartha K. Rastogi (2016), Managerial Economics, Principles and Worldwide applications, 8th Edition. 6. B N Ghosh (2011), Foundations of Managerial Economics, Ane Books Pvt. Ltd. 7. E Narayanan Nadar & S. Vijayan, Managerial Economics, PHI publications Pvt. Ltd. 3rd Edition. 8. D N Dwivedi (2021), Managerial Economics, S Chand and Company Ltd. 9th Edition. 9. Ramanath Appannaiah (2017), Managerial Economics, Himalaya Publishing House. 10. Michael R Baye & Jeffrey T Prince (2021), Managerial Economics and Business Strategy, McGraw Hill Publications, 9th Edition. 	
Note: Latest Edition of text books may be used.	

Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 1.5 Name of the Course: Marketing 5.0		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4+ 0 + 0 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classrooms lectures, Case studies, Group discussions, Seminars & field works etc.,		
Course Objectives: <ol style="list-style-type: none"> To provide an overview of the core concepts and importance of marketing in the current business environment. To comprehend the rationale for introducing Marketing 5.0 and its components. To make students understand the five generations of marketing and their unique characteristics. To explore the concept of digital experimentation and its implications for modern marketing strategies. To help students recognize emerging technologies that are shaping the future of marketing. 		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> Articulate the fundamental principles of marketing and assess their applications in real-world scenarios. Identify and analyze the key components of Marketing 5.0 and explain their significance in enhancing marketing practices. Develop targeted marketing strategies that effectively address the preferences and needs of different generational groups. Formulate strategies for integrating digital tools and technologies to enhance customer engagement and marketing effectiveness. Analyse the impact of next tech on customer experiences and propose innovative marketing strategies based on these technologies. 		
Syllabus:		Hours
Module 1: Introduction		10
Introduction to Marketing and Marketing Environment: Need to Study Marketing - Approaches to Study Marketing- Core Concepts & New Concepts of marketing - Marketing Environment - Marketing Systems - Macro & Micro Variables; Relevant case studies and articles.		
Module 2: Technology for Humanity		14
Basis of Marketing 4.0 - Introduction of Marketing 5.0 -Technology Enhanced-Marketing -Rationale for Marketing 5.0 -Components of Marketing 5.0 - Importance of Marketing 5.0		

- Components of Marketing 5.0 - Enhancement of marketing with technology - Marketing and SDGs. Relevant case studies and articles	
Module 3: Generations of Marketing	12
Introduction - 5 Generations of marketing - Life stages of 5 generations- Generation Gap and Marketing Evolution-Challenges of serving different generations- Prosperity Polarization- Creating Inclusivity and Sustainability for Society. Relevant case studies and articles.	
Module 4: Digital Experimentation	12
Introduction- The Digital Divide- The Perils and Promises of Digitalization- Technology Compass- Personalization and Customization- Contextual marketing- Triggers & Responses. Technical Empowered Marketing: Strategies to Migrate Customers to Digital Channels- Strategies to Build Digital Capabilities- Strategies to Strengthen Digital Leadership. Relevant case studies and articles.	
Module 5: The Next Tech	12
Introduction, Enablers of Next Tech- Reimagining Business with the Next Tech- The New CX- The 5A's Customer Path- - The Knowledge Management Hierarchy- Leveraging the Next Tech for New CX. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Analyze the marketing environment of a local business, identifying macro and micro variables influencing its operations. 2. Create a mind map of the components of Marketing 5.0 and how they relate to Marketing 4.0. 3. Develop a marketing strategy targeting each of the five generations, addressing their unique preferences and behaviors. 4. Create a strategic plan for a business to migrate customers from traditional to digital channels, outlining key tactics. 5. Research and present on a specific emerging technology (e.g., AI, blockchain) and its potential impact on customer experience (CX). Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Marketing 5.0 Philip Kotler, Hermawan Kartajaya, Iwan Setiawan. 2. Principles of Marketing (17th Edition) by Gary Armstrong and Philip T. Kotler 3. Marketing: An Introduction by Gary Armstrong and Philip T. Kotler 4. Marketing by Roger A. Kerin 5. Introduction to Marketing: Theory and Practice by Adrian Palmer Note: Latest edition of text books may be used.	

Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com.1.6 Name of the Course: Enterprise Information Systems		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	3 + 0 + 2 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classrooms lectures, Case studies, Group discussions, Assignments, Seminars & field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Develop a comprehensive understanding of information systems that enhance enterprise business processes through integration. Gain insights into financial and accounting systems, including their functionality, auditing processes, and their role in business management and development. Explore key elements of emerging technologies and their impact on enterprise information systems. Acquire knowledge of current leading-edge business and finance delivery systems. Understand global challenges in banking and identify strategies to improve service delivery. 		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> Demonstrate an understanding of business processes, including automation and implementation strategies. Differentiate between integrated and non-integrated systems and their implications. Analyze the components of information systems and their operational mechanics. Evaluate risks and controls associated with e-commerce activities. Assess the architecture of core banking systems, along with their associated risks and controls. 		
Syllabus:		Hours
Module 1: Automated Business Processes		15
Introduction to Enterprise Business Processes, Benefits, Risks and Controls; Diagrammatic representation of business processes using Flowcharts; Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets; Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000		
Module 2: Financial and Accounting Systems		15


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Integrated (ERP) and non-integrated systems with related risks and controls; Business process modules and their integration with Financial and Accounting systems; Reporting Systems and MIS, Data Analytics and Business Intelligence in Banking; Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language); Applicable regulatory and compliance requirements.	
Module 3: Information Systems and its Components	09
Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls; Mapping of Organization structure with segregation of duties in Information Systems.	
Module 4: E-Commerce, M-Commerce and Emerging Technologies	10
Components and Architecture of E-Commerce and M-Commerce with related risks and controls; Business process flow with its related risks and controls; Applicable regulatory and compliance requirements; Emerging technologies with its related risks and controls.	
Module 5: Core Banking Systems	11
Components and Architecture of CBS and related risks and controls; Core modules of banking and Business process flow and its related risks and controls; Reporting Systems and MIS, Data Analytics and Business Intelligence; Applicable regulatory and compliance requirements.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Visit a financial institution to observe and report on the automation processes that enhance day-to-day operations. 2. Prepare a Management Information System (MIS) report for a small-scale industry. 3. Develop a report detailing the various phases and controls of the Program Development Life Cycle. 4. Identify and categorize the risks associated with a Bring Your Own Device (BYOD) program. 5. Analyze and document the risks and controls associated with the Current and Savings Account (CASA) processes. 6. Conduct a case study on the implementation of a specific enterprise information system in an organization and present findings. 7. Create a presentation on the role of data analytics and business intelligence in optimizing financial decision-making. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <p>Study Material reference link: https://www.icai.org/post/19253</p> <ol style="list-style-type: none"> 1. K. Chandrasekaran, Essentials of Cloud Computing, CRC Press. 2. Vinod Kumar Garg and N.K. Venkitakrishnan, Enterprise Resource Planning: Concepts and Practice, Prentice Hall India, 2nd Edition. 3. Adarsh, XBRL for Indian CA, Adi Publication. 4. ICAI Manual on Concurrent Audit of Banks (Latest Edition) 	

5. CISA Review Manual (Latest Edition), Information Systems Audit and Control Association Publication.

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce (M.Com.)		
Course Code: 2.1		
Name of the Course: Financial Reporting - IFRS		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	DSE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the fundamental concepts, significance, and framework of IFRS and the IFRS Foundation. Explore the initial set of IFRS standards and their application in financial reporting. Gain an understanding of advanced IFRS standards related to financial instruments and consolidation. Deepen knowledge of disclosure requirements and revenue recognition under IFRS. Learn the process of preparing financial statements in accordance with IFRS. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Explain the key differences between IFRS, Indian GAAP, and IND AS, along with the structure of the IFRS Foundation. Describe the requirements of IFRS 1, IFRS 2, IFRS 3, IFRS 5, and IFRS 6. Analyze the key principles of IFRS 7, IFRS 8, IFRS 9, IFRS 10, and IFRS 11. Interpret the implications of IFRS 12, IFRS 13, IFRS 14, IFRS 15, IFRS 16, and IFRS 17. Prepare comprehensive financial statements as per IFRS. 		
Syllabus:		Hours
Module No. 1: Introduction to IFRS & IFRS Foundation		08
Introduction - Meaning, Need, and Objectives of IFRS, Importance and Benefits of Global Standards, Roadmap for IFRS Implementation, Differences between IFRS, Indian GAAP, and IND AS, Criticisms of IFRS. IFRS Foundation: Introduction - Structure and Mission of IFRS Foundation, History and Funding of IFRS Foundation, International Accounting Standards Board (IASB) and its Role, Steps in the Standard Setting Process, List of IFRS Standards and Applicability, Relevant case studies and articles.		
Module No. 2: International Financial Report Standards - I		10
Introduction - IFRS 1: First-time Adoption of International Financial Reporting Standards; IFRS 2: Share-based Payment; IFRS 3: Business Combinations; IFRS 5: Non-current Assets Held for Sale and Discontinued Operations; IFRS 6: Exploration for and Evaluation of Mineral Resources; Relevant case studies and articles.		
Module No. 3: International Financial Report Standards - II		12


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Introduction - IFRS 7: Financial Instruments: Disclosures; IFRS 8: Operating Segments; IFRS 9: Financial Instruments. IFRS 10: Consolidated Financial Statements; IFRS 11: Joint Arrangements; Relevant case studies and articles.

Module No. 4: International Financial Report Standards - III

15

Introduction - IFRS 12: Disclosure of Interests in Other Entities; IFRS 13: Fair Value Measurement; IFRS 14: Regulatory Deferral Accounts; IFRS 15: Revenue from Contracts with Customers; IFRS 16: Leases; IFRS 17: Insurance Contracts; Relevant case studies and articles.

Module No. 5: Preparation of Financial Statements under IFRS

15

Introduction - Preparation of Financial Statements: Statement of Profit or Loss - Statement of Comprehensive Income - Statement of Changes in Equity- Statement of Financial Position- Statement of Cash Flow- Notes including a summary of the significant accounting policies. Relevant case studies and articles.

Skill Developments Activities:

1. Identify the list of companies who prepares financial statements based on IFRS in India.
2. Present a case study on a company's first-time adoption of IFRS 1 and its implications.
3. Collect the annual reports of companies, identify the key elements of IFRS 07.
4. Participate in a case study analysis of revenue recognition issues in a real-world scenario.
5. Create financial statements for a hypothetical company using IFRS in a hands-on workshop.

Note: Any other activities, which are relevant to the course.

Text Books:

1. Kaplan Publishing house, Financial Reporting- IFRS, A study text.
2. Rober Ombati and Vineet Chouhan, (2017), International Financial Reporting Standards- A Case Study, Himanshu Publication.
3. Jagadish R. Raiyani Et Al, (2012), International Financial Reporting Standards- Including IAS and Interpretation, Thorogood publisher.
4. Barry J. Epstein & Abbas A. Mirza (2006), Wiley IFRS 2006: Interpretation and Application of International Financial Reporting Standards, John Wiley & Sons; latest edition.
5. Steven M Bragg (2019), IFRS Guidebook, Lightning Source publication.
6. Becker Professional Education Ltd, DIPIFR - Diploma in International Financial Reporting: Study Text.
7. Melville (2015), International Financial Reporting Pearson, 5th Edition

Note: Latest edition of text books may be used.

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 2.2		
Name of the Course: Security Analysis and Portfolio Management		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Assignments, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the principles of securities and investment management. Describe the significance and objectives of portfolio management. Outline the techniques used for portfolio analysis. Comprehend single index and factor models in investment strategies. Evaluate portfolio performance using various metrics. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Familiarize themselves with concepts of securities and investment management. Establish effective portfolio management strategies. Analyze portfolio risk and return profiles. Evaluate single index and factor models, including CAPM and Arbitrage Pricing Theory. Apply various methods to assess portfolio performance. 		
Syllabus:		Hours
Module No. 1: Introduction to Securities and Investment Management		10
Introduction - Markets for Securities and Taxes, Investment - Investment Planning, Investment Avenues, Components of Investment Risks, Measurement of Expected Return and Risk of Investment Securities. Relevant case studies and articles.		
Module No. 2: Portfolio Management		15
Introduction - Meaning, Importance, Objectives, Portfolio strategies, Building an Investment Portfolio, Risk reduction in the stock portion of a portfolio, Value investing and Growth investing. Relevant case studies and articles.		
Module No. 3: Portfolio Analysis		15
Introduction - Estimating Rate of Return and Standard Deviation of Portfolio Returns: Effects of Combining Securities, Markowitz Risk- Return Optimization, Markowitz Efficient frontier. Relevant case studies and articles.		


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Module No. 4: Single Index and Factor Models	8
Introduction - Portfolio Total Risk- Portfolio Market Risk and Unique Risk; Sharpe's Optimization Solution. Single factor and Multi Factor Models- CAPM and Arbitrage Pricing theory- Principles of Arbitrage Pricing theory. Relevant case studies and articles.	
Module No. 5: Portfolio Performance Evaluation	12
Introduction - Measure of Return, Risk Adjusted Measures of Performance Evaluation, Evaluation Criteria and Procedures. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Analyze and compare different investment portfolios within a sector of your choice. 2. Visit a stock brokerage firm and prepare a report on their investment activities and strategies. 3. Monitor and report on daily fluctuations of securities in the BSE and NSE markets. 4. Critically evaluate the role of specific securities in the risk management strategies of a business in Davangere or Chitradurga districts. 5. Select and assess the performance of five distinct portfolios, submitting a comprehensive evaluation report. 6. Conduct a group presentation on recent trends in portfolio management practices. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Barua, Raghunathan and Verma, Portfolio Management, Tata McGraw Hill, New Delhi. 2. Cark, James Francis, Investment - Analysis and Management, McGraw Hill, International Edition, New York. 3. Punithavathy Pandian, Security Analysis and Portfolio Management (Second Edition), Vikas Publishing House Pvt Ltd. 4. Elton Edwin J, Gumber Martin J, Modern Portfolio Theory and Investment Analysis, John Wiley, New York. 5. Fabozzi, Frank J, Investment Management, Prentice Hall, International Edition, New York. 6. Fischer, D E and Jordan R J, Security Analysis and Portfolio Management, Prentice Hall, New Delhi. 7. Sharpe, William F, Fordon J Alexander and J V Bailly, Investments, Prentice Hall, New Delhi. 	


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8. Sharpe, William F, Portfolio Theory and Capital Markets, McGraw Hill, New York.
9. Strong, Robert, Portfolio Construction: Management and Protection, West Publishing Company.

Note: Latest edition of text books may be used.


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Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 23		
Name of the Course: Strategic Cost Management		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the significance of Strategic Cost Management (SCM) and identify advancements in cost management. Comprehend decision-making techniques related to costing. Explain the concepts of Activity-Based Costing (ABC) and Just-In-Time (JIT) methodologies. Analyze the role of standard costing in profit planning. Explore the concepts of the cost of quality and Total Quality Management (TQM). 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Differentiate between traditional costing methods and strategic cost management tools. Apply appropriate decision-making techniques to various costing scenarios. Demonstrate familiarity with Activity-Based Costing and JIT, including their applications. Analyze the processes and implications of standard costing. Assess the parameters of the cost of quality and TQM practices in organizations. 		
Syllabus:		Hours
Module No. 1: Introduction to Strategic Cost Management		09
Introduction - Strategic Cost Management- Meaning, definitions, objectives, significance and limitations of Traditional Cost Management, Traditional Cost Management vs. Strategic Cost Management. Strategic Cost Management in various stages of Value Chain: Value Chain analysis and Value Engineering- Business Process Re-engineering. Relevant Case Studies and articles.		
Module No. 2: Costing techniques for Decision Making		17
Introduction - Decision involving Alternative Choices, Techniques- Target Costing, Asset Life Cycle Costing, Kaizen Costing, Relevant cost analysis in make or buy decision, special orders, Pricing decisions using various pricing strategies. Relevant Case Studies and articles.		
Module No. 3: Activity Based Costing and Just In Time (JIT)		12
Introduction - Activity Based Cost Management- Concept, Purpose, Stages, Benefits and its applications in decision making and budgeting, Responsibility Accounting, Traditional Vs. ABC System- Comparative analysis. Introduction to Just In Time-		


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Concept, objectives, nature and benefits, use of JIT in measuring the performance. Relevant Case Studies and articles.	
Module No. 4: Standard Costing in Profit Planning	12
Introduction - Concept of Variance analysis- meaning and objectives. Types of Variances- Controllable and Non-Controllable Variances- Relevant Cost Approach to Variance Analysis; Variance analysis under Marginal and Absorption Costing; Standard costing in Profit planning- Reconciliation of Actual Profit with Standard Profit. Uniform costing in profit planning: Inter-firm comparison. Relevant Case Studies and articles.	
Module No. 5: Cost of Quality and Total Quality Management	10
Total Quality Management- Basics- Stages- Principles, PRAISE- Steps- Problems- Implementation; Quality Costs-types, Bench marking, Six Sigma. Relevant Case Studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Compile a report identifying organizations across different industries that have adopted strategic cost management philosophies. 2. List organizations in the Davangere and Chitradurga districts that utilize various strategic cost management techniques for decision-making. 3. Conduct a study on the application of the Activity-Based Costing system in an organization located in Davangere or Chitradurga to determine the cost per unit of a product. 4. Apply variance analysis to an organization in Davangere or Chitradurga to evaluate its costing system status. 5. Analyze and prepare a report on the initiatives taken by organizations in Davangere or Chitradurga for implementing Total Quality Management. <p>Note: Any other activities in addition to the above, which are relevant to the course.</p>	
Text Books: <ol style="list-style-type: none"> 1. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 NewYork. 2. ICAI Study material on Strategic Cost Management. 3. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications. 4. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, NewYork. 5. V K Saxena, Strategic Cost Management and Performance Evaluation, Sultan Chand and Sons. 6. Ravi M Kishore, Strategic Cost Management, Taxman's Publications. 7. Sujatha S.L & Anitha B S, Strategic Cost Management, Thakur Publication Pvt. Ltd. 3rd Edition. 8. P K Bandgar, Strategic Cost Management, Himalaya Publishing House. 9. https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Revised-Aug.pdf <p>Note: Latest edition of text books may be used.</p>	


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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com.2.4 Name of the Course: Forensic Accounting		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & Field work etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand and analyze the concept of corporate fraud and the role of forensic auditing in contemporary business environments. Outline the forensic accounting process and develop essential interview skills and techniques. Describe various forensic audit techniques employed in fraud detection. Recognize the significance of cyber forensics in investigations of financial crimes. Examine relevant laws in India and the structure of forensic audit reports. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Identify the role of forensic accountants in combating corporate fraud in today's economy. Apply forensic accounting processes and techniques to effectively identify fraud. Analyze and differentiate between various forensic audit techniques. Conduct methods of cyber forensics to address digital fraud incidents. Assess legal mechanisms to combat corporate fraud and understand the methods of forensic audits. 		
Syllabus:		Hours
Module No. 1: Introduction to Forensic Accounting		12
Introduction - Forensic Accounting - Forensic Investigation - Fraud auditing - Difference between forensic audit & other audits - Fraud - Theories on fraud occurrence - Types of Frauds - Scope of forensic accounting - Forensic Auditor - Red, Yellow & Green Flags: Classification and Significance. Relevant case studies and articles.		
Module No. 2: Forensic Accounting Process and Interview Skills & Techniques		14
Introduction - Steps involved in forensic accounting process; Interview Techniques: Process and Key Skills- Assessing Deception and Admission Seeking Interviews: Techniques - Barriers to an effective interview - Safety Considerations. Relevant case studies and articles.		
Module No. 3: Forensic Audit Techniques		10
Introduction - General audit techniques - Statistical & Mathematical Techniques - Digital Forensic Techniques - CAATT - Data Mining - Laboratory Analysis of Physical and		


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Electronic Evidence. Practical use of Excel for Forensic Audit. Relevant case studies and articles.	
Module No. 4: Cyber Forensics	12
Introduction to Cyber Crime - Cyber Security Laws - Preventing attacks - International Guidance to Cyber Forensics Laws - Digital Forensics and Cyber Laws - Ethical Hacking - Digital Incident Response - Emerging Threats in Cyber Forensics. Relevant case studies and articles.	
Module 5: Applicable Laws in India and Forensic Audit Report	12
Introduction - The Information Technology Act 2000 & amended 2021, Bharatiya Nyaya Sanhita Bill, 2023 - Civil Procedure Code 1908 - Indian Contract Act, 1872 - Bharatiya Sakshya Bill, 2023 - The Prevention of Money Laundering Act, 2002 - The Foreign Exchange Management Act, 1999 (latest with Regulatory Revisions) - The Companies Act, 2013 - RBI - Master Circular on Frauds (latest report) - Classification and Reporting: Forensic Audit Report: Key elements and structure. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Identify the most fraud-prone sectors in India and analyze the reasons behind their vulnerabilities. 2. Assume the role of a forensic auditor and prepare a set of questions for interviewing an individual involved in a selected fraud case. 3. List and evaluate the applicability of various forensic audit techniques. 4. Research recent incidents of ethical hacking in India and summarize the findings. 5. Analyze one specific law applicable to forensic audits and its implications on practice. 6. Develop a Digital Forensics Incident Response Plan addressing potential cyber threats. 7. Participate in online webinars or workshops focused on the latest trends, tools, and techniques in forensic accounting and cyber forensics. 8. Conduct a mini-case study on a notable corporate fraud in India, detailing the forensic audit approach taken. 	
Note: Any other activities in addition to above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Study on Forensic Accounting and Fraud Detection, ICAI, New Delhi. 2. Study Material on Forensic Audit, The Institute of Company secretaries of India. 3. Mark F. Zimbelman, W. Steve Albrecht, Forensic Accounting, South-Western, Cengage Learning, 2011 4. Albrecht (2009), Forensic Accounting and Fraud Examination, Cengage Learning; 1 edition 5. Mark J. Nigrini, Forensic Analytics: Methods and Techniques for Forensic Accounting Investigation. Hoboken, Nj: John Wiley & Sons Inc. 	
Note: Latest edition of text books may be used.	

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 2.5		
Name of the Course: Business Research Methods		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	3 + 0 + 2 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives:		
a) Understand the need for business research and the components of research design. b) Highlight techniques of sampling and measurement scales. c) Identify various sources of data collection. d) Gain knowledge on data analysis and hypothesis testing procedures. e) Comprehend the standards and styles of research reporting.		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Formulate research questions and design suitable research approaches. b) Apply various sampling techniques and measurement scales to specific research problems. c) Create research instruments, such as questionnaires, for data collection. d) Analyze statistical data to facilitate fact-based decision-making. e) Prepare and present comprehensive research reports following ethical guidelines.		
Syllabus:		Hours
Module No. 1: Introduction to Business Research		10
Introduction to Business Research - Definition - Significance - Research process - Types of Research - Research questions/Problems- Problem formulation- Techniques involved in defining a problem - Selecting the problem, - Research objectives - Research Proposal: Purpose - Proposal development - Types - Structuring the proposal - Research in an evolutionary perspective - Review of Literature. Research design: An overview - Stages of research design - Classification of research designs. Relevant case studies and articles.		
Module No. 2: Sampling and Measurement		15
Introduction to Sampling - Population - Sampling Frame - Sample - Bias - Statistical Terms in Sampling: Statistic - Parameter - Sampling Distribution. Sampling & Non-sampling errors; Non probability sampling Techniques: Convenience -Judgment - Quota and Snowball sampling; Probability sampling Techniques: Simple random - Systematic - Stratified and Cluster sampling; Merits and limitations of each sampling technique - Sample size - Sampling errors - Determination of sample size; Measurement - Definition - Measurement scales-Nominal -Ordinal - Interval and Ratio; Attitude measurement-selecting a measurement scale - comparative scales - non-comparative scales; Sources of error in measurement. Relevant case studies and articles.		
Module No. 3: Data Collection		10
Introduction -Types of data - Primary Vs Secondary data - Methods of primary data collection - Advantages & disadvantages of data collection. Survey Vs Observation -		

Experiments – Construction of questionnaire: Questionnaire design-types of question, wording, sequence, layout; Criterion for a good questionnaire. Relevant case studies and articles.	
Module No. 4: Data Analysis	15
Introduction - Data Processing -validation, editing, coding, transcription, tabulation. - Measures of central tendency - mean, mode, median; Measure of dispersion, Normal distribution, Cross tabulation. Descriptive and inferential analysis - Hypothesis testing - steps; Parametric and Non-parametric tests; Methods of hypothesis testing - case of single population, test for difference between two population means - t-test, z test; ANOVA, Chi-square test. Correlation - types, testing the significance of correlation coefficient, Regression - Factor Analysis - Cluster Analysis. Relevant case studies and articles. Conduct the above tests using Excel/SPSS for the students and have them practice.	
Module No. 5: Research Report and Ethics	10
Introduction Need for effective documentation, guidelines for effective documentation, types of research reports, report preparation and presentation, report Structure, Bibliography, Citation - APA, MLA, Chicago, Harvard, Vancouver – Research Ethics-Importance of ethical considerations in research and publication Significance of plagiarism, Ethical codes, Importance of ICT in research. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Collect three research articles and identify the research methods utilized in each. 2. Review two research articles and identify research gaps within them. 3. Construct a questionnaire for collecting primary data on a chosen topic. 4. Formulate hypotheses for quantitative data and draw inferences using simple statistical tools. 5. Acquire a copy of a research report submitted to a governmental body and analyze its structure and findings. 6. Conduct a peer review session where students present their research proposals and receive feedback. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Donald R Cooper, Pamela S Schindler and J K Sharma, Business Research Methods, McGraw Hill Education. 2. Kothari C R and Gaurav Garg, Research Methodology, New Age Publishers. 3. Uma Sekaran and Roger Bougie, Research Methods for Business, Wiley Publishers. 4. Murthy S N and Bhujanna U, Business Research Methods, Excel Books. 5. Naval Bajpai, Business Research Methods, Pearson. 6. Gupta, S L & Gupta, H (2012), Business Research Methods, TMHE Pvt. Ltd. 7. Sachdeva, J.K. (2009), Business Research Methodology, Himalaya Publishing House. 	
Note: Latest edition of text books may be used.	


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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com.2.6 Name of the Course: Business Analytics		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	3 + 0 + 2 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	DSE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Group Discussions, Seminars and Computer Lab & Assignments, etc.		
Course Learning objectives: <ol style="list-style-type: none"> Understand the fundamentals of business analytics to solve business problems and enhance decision-making. Explore emerging trends in business analytics, including Artificial Intelligence (AI), Natural Language Processing (NLP), and the Internet of Things (IoT). Examine the principles of machine learning, business intelligence, and data visualization in business contexts. Analyze the relevance and impact of analytics in human resources (HR) and marketing. Investigate the role of analytics in customer relationship management (CRM) and finance to drive business success 		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Apply business analytics techniques across various business contexts. Utilize advanced analytics methods, including AI, NLP, and IoT, to address emerging business challenges. Analyze processes related to machine learning, business intelligence, and data visualization. Implement HR and marketing analytics effectively within business functions. Employ CRM and financial analytics to support enhanced decision-making. 		
Syllabus:		Hours
Module No. 1: Introduction:		12
Introduction - Meaning - Overview of data analysis - Meaning of Business Analytics - Types of Business Analytics: Descriptive Analytics, Predictive Analytics and Prescriptive Analytics - Tools and Techniques of Analytics - Functions of Analytics - Relevance of Analytics in Business - Data Scientist vs. Data Engineer vs. Business Analyst, Data scientist roles & responsibility - Ethics in data management. Relevant case studies and articles.		
Module No. 2 : Advanced Analytics and Emerging Trends		11
Introduction to Advanced Analytics - Definition- overview of Advanced Analytics-Importance of Advanced Analytics in Modern Business Decision Making- Artificial Intelligence in Business Analytics - Integration of AI into Business Decision Making- Natural Language Processing and Text Analytics - Application of NLP in Business -		

Use of Text Analytics in Business Data - Cloud Computing in Business Analytics - Analytics for the Internet of Things (IoT) - Emerging Trends in Analytics and Future of Business Analytics. Relevant case studies and articles.	
Module No. 3: Machine Learning and Business Intelligence & Data Visualization	12
Introduction-Meaning - Definition - Types - Supervised - Unsupervised and Reinforcement Learning, Managerial Applications of Machine Learning, Business Intelligence: Concept and Architecture - Role and Significance in Business, Fundamentals of visualization: Introduction to visualization tool - Tableau & Power BI - Advanced Features & Uses, Relevant case studies and article.	
Module No.4: Applications of Analytics - I	12
HR Analytics: Introduction - Meaning - Definition - Role & Functions of Analytics in HRD - Potential Application of Analytics in HR Department - Types of HR Analytics - Relevance of HR Analytics in Business, Marketing Analytics: Introduction - Meaning - Definition - Features - Objectives - Types of Marketing Analytics - Methods of Marketing Analytics - Use of Google Analytics in Marketing - Social Media and its relevance in Marketing Analytics - Potential application of analytics in marketing department. Relevant case studies and articles.	
Module No. 5: Applications of Analytics - II	12
CRM Analytics: Introduction - Meaning - Definition - Features - Objectives - Types of Customer Analytics - E-CRM - M-CRM - Role & Functions of Analytics in CRM - Potential Application of Analytics in CRM - Relevance of CRM Analytics in Business. Financial Analytics: Introduction - Meaning - Definition - Features - Objectives - Functions - Methodology of Data Analysis in Finance - Potential Application of Analytics in Finance Department - Relevance of Financial Analytics in business. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Engage with a data scientist to discuss their role and responsibilities in the field. 2. Explore real-world business cases where machine learning is effectively used for decision-making. 3. Investigate applications of supervised, unsupervised, and reinforcement learning in sectors like retail, finance, or healthcare. 4. Consult with a data analyst to discuss the application of HR, CRM, financial, and marketing analytics in their work. 5. Develop interactive dashboards using tools such as Tableau or Power BI. 6. Research and present findings on the use of AI and NLP in business contexts. 7. Participate in online webinars or workshops focused on the latest tools and techniques in analytics. 8. Conduct a mini-project analyzing a specific business problem and propose data-driven solutions using analytics. 	
Note: Any other activities in addition to the above, which are relevant to the course	
Text Books: <ol style="list-style-type: none"> 1. Prasad, and Acharya, Fundamentals of Business Analytics, Wiley India 2. Levin, et al, Statistics for Management, Pearson India. 	

3. James R Evans. Business Analytics - Methods, Models & Decisions. Pearson India.
4. Banarjee and Banarjee. Business Analytics -Text and Cases, SAGE Publications.
5. Krishna, Balram et al, Business Analytics. Khanna Publishing CENGAGE India.
6. Albright & Winston, Business Analytics.
7. Halady, P. Business Analytics - An Application Focus, Prentice Hall India.
8. RN Prasad and Seema Acharya. Fundamentals of Business Analytics. Wiley India.
9. Seema Acharya, Subhasini. Big Data Analytics. Wiley.
10. Michael Berthold, David J. Hand, "Intelligent Data Analytics", Springer.
11. Jay Liebowitz, "Big Data and Business Analytics", Auerbach Publications, CRC press.
12. Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics", John Willey & Sons, 2012.
13. Ramesh Sharda, Dursun Delen and Efraim Turban (2015). Business Intelligence and Analytics: Systems for Decision Support. 10th edition. Pearson.
14. Business Analytics and Decision Making.
15. <https://www.cgma.org/Resources/DownloadableDocuments/businessanalyticsbriefing.pdf>
16. U Dinesh Kumar. (2017). Business Analytics: The Science of Data: Driven Decision Making, Wiley Publications.

Note: Latest edition of text books may be used.



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**BOS Dept. of Studies in Commerce
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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 3.1 Name of the Course: Business Ethics & Corporate Governance		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	DSE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the foundational concepts of business ethics and their significance in corporate environments. Gain insights into the fundamental concepts and frameworks of corporate governance. Explore the role and recommendations of key corporate governance committees in India. Understand the international landscape of corporate governance through the study of global committees. Analyze contemporary trends and challenges in business ethics and corporate governance. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Articulate the principles of business ethics and assess their importance in fostering ethical behavior in organizations. Explain various governance models and their implications for stakeholder interests. Compare the recommendations of different committees and evaluate their impact on corporate governance practices. Identify key global governance committees and their contributions to the evolution of corporate governance practices. Evaluate recent developments and their implications for businesses and stakeholders. 		
Syllabus:		Hours
Module No. 1: Business Ethics		10
Introduction - Definition - Meaning - Nature of Ethics - Principles of Ethics - Types of Ethics - Importance of Ethics. Business Ethics - Scope of Business Ethics - Corporate Ethics - Benefits of Corporate Ethics - Managing Ethics - Ethical Decision-Making Frameworks - Corporate Crimes - Company and Society Relations . Relevant case studies and articles.		
Module No. 2: Corporate Governance		11

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Introduction - Definition - Conceptual Framework of Corporate Governance, Dimension to Corporate Governance - Fair and Unfair Business Practices - Models of Corporate Governance - Stakeholders Interest - Theories Underlying Corporate Governance - Stakeholder's Theory - Stewardship theory - Agency Theory - Separation of ownership and Management. Role of Technology in Corporate Governance. Relevant case studies and articles.	
Module No. 3: Corporate Governance Committees in India	11
Introduction - Confederation of Indian Industry (CII), Kumar Mangalam Birla Committee, Naresh Chandra Committee, N R Narayana Murthy, Dr. J.J Irani Committee, Uday Kotak Committee. Relevant case studies and articles.	
Module No. 4: Committees across the Globe	15
Introduction - Sir Adrian Cadbury Committee, UK; Mervyn E. King's Committee, South Africa; Greenbury Committee, UK; Hampel committee, UK; Blue Ribbon Committee , US; The Organisation for Economic Cooperation and Development (OECD); Derek Higgs Committee , UK; ASX Corporate governance council, Australia; CalPERS' Global Governance Principles; Sarbanes Oxley Act, 2002. Relevant case studies and articles	
Module No. 5: Recent Development in Business Ethics and Corporate Governance	13
Recent Developments in Business Ethics: Sustainability and ESG Reporting - Diversity, Equity, and Inclusion (DEI) Initiatives - Corporate Social Responsibility (CSR) Trends - Ethical AI and Technology Use - Consumer Activism and Corporate Accountability - Whistleblower Protections - Remote Work Ethics - Supply Chain Ethics; Recent Developments in Corporate Governance: Board Diversity Requirements - Stakeholder Governance Models - Increased Regulatory Scrutiny - Risk Management Enhancements - Shareholder Activism - ESG Integration in Governance - Digital Transformation of Governance - Transparency and Accountability Initiatives. Relevant case studies and articles.	
Skill Developments Activities: <ol style="list-style-type: none"> 1. Conduct a case study analysis of a corporate scandal and identify the ethical failures involved. 2. Analyze the governance structure of a selected company and present findings on its effectiveness. 3. Prepare a report on how a specific committee's recommendations have influenced corporate governance in India. 4. Present a case study on a significant global governance committee and its influence on corporate practices. 5. Prepare a presentation on the challenges and opportunities of implementing DEI initiatives in organizations. 	
Note: Any other activities, which are relevant to the course.	

Text Books:

1. Fernando .A.C, K.P. Muraleedharan & E.K. Satheesh (2021), Business Ethics and Corporate Governance, Pearson Education. 3rd Edition.
2. Dr. B.A. Karunakara Reddy, Dr. K. Nirmala, N. Aruna Rani, Sunny Fernandes (2023), Business Ethics and Corporate Governance, HPH. 3rd Edition.
3. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.
4. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
5. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
6. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
7. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.

Note: Latest edition of text books may be used.



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BO S Dept. of Studies in Commerce
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Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.2		
Name of the Course: Operations Research and Quantitative Techniques		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussions, Seminars & field works etc.,		
Course Learning Objectives:		
a) Understand the fundamental concepts, scope, objectives, phases, models, and limitations of Operations Research. b) Learn the principles of Linear Programming (LP) including model formulation and graphical solution techniques. c) Master the Simplex Method for solving linear programming models, including the use of artificial and surplus variables. d) Understand and apply assignment and transportation models in operational contexts. e) Learn the concepts and techniques of PERT and CPM for project management, including network diagram creation and critical path analysis.		
Course Learning Outcomes: On successful completion of the course, the Students will be able to		
a) Define Operations Research, articulate its importance in decision-making processes, and identify its applications in real-world scenarios. b) Formulate LP problems and solve them graphically, distinguishing between maximization and minimization scenarios. c) Proficient in applying the Simplex Algorithm to both maximization and minimization problems, understanding duality and conditions for optimality. d) Formulate and solve assignment and transportation problems using various methods, including the Hungarian Method and transportation algorithms. e) Construct PERT/CPM charts, identify the critical path, and optimize project timelines and costs.		
Syllabus:		Hours
Module No. 1: Introduction to Operations Research		08
Introduction to Operations Research: Basics definition, scope, objectives, phases, models and limitations of Operations Research - Characteristics of OR-Scope and Application of Operations Research.-World and Indian Scenario. Relevant case studies and articles.		
Module No.2: Linear Programming		12
Linear Programming (LP): Introduction- Areas of Applications and Model Formulation-Guidelines for Model Formulation-Advantages and Limitations of Linear Programming. - Graphical Solutions to LP Models: Maximization Models, Minimization Models, Mixed		


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Constraints Models-Solutions. Relevant case studies and articles.	
Module No.3: Simplex Method of solutions to LP models	12
Simplex Method - Introduction- Simplex Algorithm: Maximization, Minimization-Use of Artificial and Surplus Variables- Big M Method-Conditions for Optimality, Degeneracy, Concept of Duality-Formulation of Dual Linear Programming Problems. Relevant case studies and articles.	
Module No.4: Assignment and Transportation Model	14
Assignment Model: Introduction- Mathematical Formulation of Assignment Model- Methods of Solution to Assignment Models- Reduction Theorem Approach- Hungarian Approach- Unbalanced Assignment Models. Relevant case studies and articles. Transportation Models: Introduction- Mathematical formulation of Transportation Models/Transportation Algorithm- Methods of Obtaining Initial Basic Feasible Solution and Optimum Solution-Unbalanced Transportation Models: North-West Corner Rule, Least Cost Method/Matrix Minimum Method, Vogel's Approximation Method. Relevant case studies and articles.	
Module No.5: Network Analysis	14
Network Analysis (PERT-CPM): Introduction- Basic differences between PERT and CPM technique-Significance of using PERT-CPM Technique-Project Management and Basic Steps in PERT/CPM Technique-Network Diagram-Rules for Network Drawing-Definitions of Activity Relationships-Types of Activities, Types of Nodes/Events, Common Errors in construction of PERT - Network-Determination of Critical Path-PERT and Estimating Activity Times-Project Duration and Critical Path- Probability of Completion Time- Resource Allocation- Optimization of Project Time and Cost in PERT Network. Relevant case studies and articles.	
Skill Developments Activities:	
<ol style="list-style-type: none"> 1. Conduct a group discussion on current applications of Operations Research in various industries, focusing on case studies from both global and Indian contexts. 2. Create and present a graphical solution for a given LP problem, discussing the implications of the results. 3. Work in pairs to solve a complex LP problem using the Simplex Method and prepare a report detailing each step of the solution process. 4. Simulate an assignment problem in class, where students must allocate resources effectively using the Hungarian Method, and present their solution strategies. 5. Develop a project plan using PERT/CPM for a hypothetical project, including a detailed network diagram, and present the analysis of the critical path and resource allocation. 	
Note: Any other activities, which are relevant to the course.	
Text Books:	
<ol style="list-style-type: none"> 1. Gupta M.P. and Sharma J.K, Linear Programming for Management, National Publishing House. 2. Hadley G.F., Linear Programming, Addison, Wesley Publishing Co. 3. Hiller F.S. & Lieberman G.J., Introduction to Operations Research, Holden Day, Inc. 4. Katta G Murthy, Linear Programming, John Wiley & Sons. 5. Operations Research: An Introduction by HamdyTaha, Pearson Education Inc. 	


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6. Operations Research: Principles and Practice by Pradeep Prabhakar Pai, Oxford Higher Education, Oxford University press
7. Operations Research: Principles and Practice by Ravindran Phillips and Solberg by Wiley India Edition.
8. Operations Research by A. M. Natarajan, P Balasubramani, A Tamilarasi, Pearson Education Inc.
9. Operations Research by H N Wagner, Prentice hall.
10. Optimization in Operations Research by Ronald Rardin, Pearson Education Inc.
11. Operations Research by R. Paneerselvam, Prentice Hall of India Pvt. Ltd.
12. Quantitative Techniques in Management by N D Vohra, Tata McGraw-Hill.

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 3.3 A Name of the Course: Contemporary Issues in Accounting		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4+ 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	DSE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the implications of price level changes on financial reporting and the various accounting methods used to address these changes. Explore the concept and significance of human resource accounting and its valuation methods. Understand the key concepts, features, and benefits of corporate social accounting, including its relevance to social responsibility and sustainability reporting standards. Investigate the impact of technological advancements on accounting practices and processes. Examine contemporary issues in accounting, including behavioral factors, cybersecurity, and ethical considerations. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Analyse and apply different accounting methods for price level changes in real-world scenarios. Evaluate the effectiveness of different methods for valuing human resources and their implications for organizations. Evaluate the effectiveness of various social accounting approaches and sustainability reporting frameworks, and assess their application in real-world scenarios. Develop a prototype or mock-up for an AI-based accounting tool that addresses a specific accounting challenge. Critically evaluate and discuss current challenges in the accounting profession and propose actionable solutions. 		
Syllabus:		Hours
Module No. 1: Accounting for Price Level Changes		14
Introduction - Limitations of Historical Accounting - Concept and Approaches: Current Purchasing Power Accounting - Current Cost Accounting - Hybrid Method - Net Realizable Value Accounting - Replacement Cost Accounting Technique -		

Advantages and Disadvantages of Accounting for Price Level Changes - Price Level Accounting and Indian Practices. IAS 29: Financial Reporting in Hyperinflationary Economies - Relevant Case Studies and Articles	
Module No. 2: Human Resource Accounting	10
Introduction - Historical Background -Concept and Need for Human Resource Accounting -Advantages and Objectives -Limitations of HRA - Methods for Valuation of Human Resources - Financial Disclosure of Human Resources -HRA Practices in India - Relevant Case Studies and Articles.	
Module No. 3: Corporate Social Accounting & IFRS Sustainability	12
Introduction - Concept - Features - Benefits - Objectives and Scope of Corporate Social Accounting - Social Accounting Approaches - Social Cost Benefit Analysis - Social Responsibility of Business - Preparation of Social Income and Balance Sheet -Social Accounting and Reporting Practices in Indian Context. IFRS Sustainability: Sustainability Disclosure Standards: IFRS S1 & IFRS S2 - Sustainability Reporting Frameworks: Global Reporting Initiative -Task Force on Climate-related Financial Disclosures -Carbon Disclosure Project - ISO 26000-Relevant Case Studies and Articles.	
Module No. 4: Technological Innovations in Accounting	13
Introduction - Artificial Intelligence and Machine Learning- Robotic Process Automation and Chatbots- Cloud Accounting - Automation of Accounting Processes-Blockchain Technology in Accounting - Mobile Accounting and Next-Generation Mobile Apps - Digital Currency and Accounting Practices - Accounting Software Integration - Optical Character Recognition (OCR) - eXtensible Business Reporting Language (XBRL)- Emerging Technologies (e.g., Drones, IoT) - Relevant Case Studies and Articles	
Module No. 5: Recent topics in Accounting	11
Introduction - Behavioral Accounting- Integrated Reporting - Social Media and Branding in Accounting - Cybersecurity in Accounting - Data Analytics in Accounting - Ethics and Accountability in Accounting - Continuous Auditing and Real-Time Reporting - Impact of Remote Work on Accounting Practices. Relevant Case Studies and Articles	
Skill Developments Activities: <ol style="list-style-type: none"> 1. Conduct a group project to compare the impact of historical accounting versus current cost accounting on a hypothetical company's financial statements. 2. Create a presentation on HRA practices in various countries, highlighting the advantages and challenges faced in each context. 3. Analyze and critique a sustainability report from a major corporation, focusing on adherence to IFRS S1 and S2 standards. 4. List out the companies who are practicing the Human Resource Accounting in India. 	

5. Organize a debate on the ethical implications of social media in accounting, encouraging students to articulate and defend their viewpoints.

Note: Any other activities, which are relevant to the course.

Text Books:

1. Sarhi K Gupta, Arun Mehra, Contemporary Issues in Accounting, Kalyani Publisher
2. The management Accountant Journals (Archives) from 2010-2024, all Issues
3. Accounting for the future, all editions, ACCA.
4. Michaela Rankin, Patricia Stanton, Susan McGowan, Kimberly Ferlauto, (2012), Contemporary Issues in Accounting, Wiley publication, 2nd Edition.
5. The Accounting Review- Journals
6. Other Accounting related Journals.
7. Website of IFRS: <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/>

Note: Latest edition of text books may be used.


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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 3.4. A Name of the Course: Advanced Management Accounting		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	DSE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> To understand and apply the concepts of advanced management accounting in modern business contexts. To explore the role of backflush accounting in the effective implementation of Just-In-Time (JIT) systems. To examine the principles of Throughput accounting and apply Pareto analysis for decision-making. To identify the significance of budgetary control in enhancing business performance. To analyze the importance of responsibility accounting in cost control and apply financial modeling techniques. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Evaluate the necessity and impact of advanced management accounting practices in businesses. Demonstrate how backflush accounting contributes to efficient inventory management and cost reduction. Implement Throughput accounting and conduct Pareto analysis to improve business processes. Prepare comprehensive project reports that highlight key financial insights for business decision-making. Assess the role of responsibility accounting and apply financial modeling techniques to evaluate business performance. 		
Syllabus:		Hours
Module No. 1: Introduction to Advanced Management Accounting		10
Introduction – Meaning – Definitions – Characteristics of Advanced Management Accounting – Significance – Objectives – Steps to implement Advanced Management Accounting – Role of Advanced management accounting in businesses – Techniques of Advanced Management Accounting. Relevant case studies and articles.		
Module No. 2: Backflush Accounting		10



Introduction – Concept – Meaning – Definitions - Features of Backflush Accounting – Role – Functions - Importance of Backflush Accounting - Merits and demerits and Application of Backflush accounting in Just-In- Time technique- Practical problems. Relevant Case studies and articles.	
Module No. 3: Throughput Accounting and Pareto Analysis	15
Introduction- Meaning - Definitions and basic concepts of Throughput accounting – Importance – Characteristics - Mechanism of Throughput accounting -Traditional Product Costing and Throughput accounting - Bottle neck and overhead attributes - Throughput accounting ratio and its application in business key areas - Practical Problems. Pareto Analysis- Concept, benefits, limitations of Pareto Analysis- Practical problems. Relevant case studies and articles.	
Module No. 4: Budget and Budgetary Control	15
Introduction –Meaning - Definitions of budget - budgeting and budgetary control - Forecast vs Budget - Requirements of a sound budget system - Benefits and limitation of budgeting - Budgeting process - Types of budget - Traditional budget - Master budget - Rolling and Flexible budget. Analysis of cost variances and behavioural aspects of budgeting- Practical problems. Relevant case studies and articles.	
Module No. 5: Responsibility Accounting & Financial Modelling Techniques	10
Introduction – Meaning - Definitions of responsibility accounting – Significance - Steps in implementation of responsibility accounting -Types of responsibility centres - Cost centre - Revenue centre - Profit centre and Investment Centre - Link to business, Practical Problems. Financial modelling techniques - DuPont Analysis - Cost modelling and Three Statement analysis - Transfer Pricing. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. List and analyze the contributions of advanced management accounting to current business practices, focusing on real-world applications. 2. Identify businesses that implement backflush accounting, discussing its pros and cons within their operational frameworks. 3. Prepare a report on the adoption of Pareto analysis in various industries, including examples and impact assessments. 4. Collect and analyze budgets from large-scale organizations to evaluate their budgeting processes and financial planning strategies. 5. Measure the financial performance of a selected company using financial modeling techniques such as DuPont Analysis and prepare a detailed report. Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Ravi M. Kishore, (2012), Advanced Management Accounting, Taxmann's Publications, 14th edition. 2. M Y Khan, (2012), Management Accounting, Text, Problems and Cases, Tata McGraw Hill Education Private Limited, 5th edition. 	

3. Ravi M. Kishore (2008), Cost Accounting and Financial Management, Taxmann Allied Services Pvt. Ltd, 4th edition.
4. M Y Khan and P K Jain (2015), Financial Management, Text, Problems and Cases, McGraw Hill Education (India) Pvt. Ltd, 7th edition.
5. P C Tulsian & Bharat Tulsian, (2015), Advanced Management Accounting: For CA Finals A Self Study.
6. Ravi M. Kishore, Advanced Management Accounting, Taxmann's Publications, 3rd edition.
7. Santosh Singhal, Accounting and Financial Analysis.
8. https://students.icai.org/?page_id=5433

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.3.F		
Name of the Course: Behavioural Finance		
Course Credits	No. of Hours per Week (LTP)	No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Assignments, Seminars and Fieldworks etc.,		
Course Learning Objective: <ol style="list-style-type: none"> To understand the concept of behavioral finance, its significance, and how it contrasts with traditional finance. To identify various biases and heuristics that influence decision-making in behavioral finance. To study the foundations of rational finance theories and their relevance in investment decisions. To examine key theories supporting behavioral finance and their implications for investors and markets. To assess the impact of biases on investor decision-making and explore strategies to mitigate these biases in investment practices. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Explain the significance of behavioral finance and its differences from traditional finance. Recognize and describe various biases and heuristics that affect investor behavior. Understand the foundations and principles of rational finance theories. Analyze key theories of behavioral finance and their practical implications for investment strategies. Identify effective methods to overcome biases in investment decision-making processes. 		
Syllabus		Hours
Module No. 1: Introduction to Behavioral Finance		12
Introduction - Rational decision making in investment decisions, Behaviorist-meaning and challenges; Introduction to Behavioural Finance- meaning, definition, nature, objectives and significance, Behavioral Finance and Traditional Finance. Concept of Behavioural Biases and Heuristics. Relevant case studies and articles.		
Module No. 2: Concepts in Behavioural Finance		14
Introduction - Cognitive Biases: Belief Perseverance Biases- Cognitive Dissonance bias, Conservatism bias, Confirmation bias, Representativeness bias, Illusion of Control bias, Hindsight bias. Information Processing Biases- Anchoring and Adjustment bias, Mental Accounting bias, Framing bias, Availability bias, Self-Attribution bias, Outcome bias, Confirmation bias. Emotional Biases- Loss Aversion		

bias, Overconfidence bias, Self-Control bias, Status Quo bias, Endowment bias, Regret Aversion bias and Affinity bias. Relevant case studies and articles.	
Module No. 3: Foundations of Rational Finance	11
Introduction - Rational finance theories- belief and objectives, types- Expected utility theory, Modern portfolio theory, Capital asset pricing model, Efficient Markets Hypothesis, Agency theory, Random Walk theory, The influence of psychology. Relevant case studies and articles.	
Module No. 4: Theories of Behavioural Finance	11
Introduction to theories in Behavioural Finance- Bernoulli's theory, Prospect theory, SPA theory, Behavioral Portfolio theory, Regret theory, Behavioral Capital Asset Pricing Model. Relevant case studies and articles.	
Module No. 5: Behavioural Aspects of Investors and Markets	12
Introduction - Implications of biases and heuristics on investors' investment decision, Market anomalies-types and market bubbles. Ways to overcome biases in an investment decision- Diversification of Portfolio, consideration of investment objectives, mindful about the herd, implementation of Cooling-Off period etc. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Prepare a systematic report on how behavioral factors can be integrated into investment decision-making processes. 2. Analyze the impact of specific biases and heuristics on real-world investment decisions through case studies or hypothetical scenarios. 3. Evaluate various rational finance theories and provide examples of their application in real-world investment strategies. 4. Assume the role of an investor and analyze how biases might affect personal investment decisions; document findings and reflections. 5. Design and conduct a survey to assess the understanding and usefulness of behavioral finance concepts among peers or investors. <p>Note: Any other activities, which are relevant to the course.</p>	
Text Books: <ol style="list-style-type: none"> 1. Chandra, P. (2017), "Behavioural Finance", Tata McGraw Hill Education, Chennai (India). 2. Ackert, Lucy, Richard Deaves (2010), "Behavioural Finance; Psychology, Decision Making and Markets", Cengage Learning. 3. Forbes, William (2009), "Behavioural Finance", Wiley. 4. Michelle Yarwood, "Psychology of Human Emotion: An Open Access Textbook by Pennsylvania State University. 5. Rajit Singh, (2019), "Behavioral Finance, PHI Pvt. Ltd. 6. Parag Parikh, (2017), "Value Investing and Behavioral Finance", McGraw Hill Education. 7. Singh.S.,& Bahl.S (2015), Behavioural Finance, Vikas Publishing House, Noida (India). 8. Michelle Baddely (2019), Behavioural Economics and Finance (Second edition) Taylor and Francis group. <p>Note: Latest edition of text books may be used.</p>	

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.4.F		
Name of the Course: Financial and Commodity Markets		
Course Credits	No. of Hours per Week (LTP)	No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Assignments, Seminars and Fieldworks etc.,		
Course Learning Objective:		
a) To gain a comprehensive understanding of the Indian financial markets and their components. b) To comprehend the trading processes involved in financial markets. c) To explore the clearing, settlement, and legal frameworks governing securities. d) To understand the operational aspects of commodity markets. e) To analyze the trading processes specific to commodity markets.		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Assess and describe the structure and functions of Indian financial markets. b) Execute and explain the trading processes for securities effectively. c) Analyze the clearing and settlement processes, including the settlement cycle in financial transactions. d) Recognize the various instruments available in commodity markets and understand the regulatory framework governing them. e) Emphasize and articulate the trading processes involved in commodity markets.		
Syllabus		Hours
Module No. 1: Introduction to Indian Financial Market		10
Introduction - Concept of Financial Market, Functions of Financial Market, Classification of Financial Market, Money Market Instruments, Capital Market, Distinction between Capital Market and Money Market, Primary Market, Methods of Floatation, Comparison of Primary and Secondary Market, Stock Exchange, Index, Market Capitalization, Products, Participants, Reforms in Indian Securities Market, Stock Broker, Member of NSE, Admission Procedure for New Membership, Sub Broker, Role of Investor Service Cell. Relevant case studies and articles.		
Module No. 2: Trading		10
Introduction - Trading development over the years, Advantages of Screen-Based Trading System (SBTS), Trading Network, NEAT and its features, Types of Market - Normal Market, Odd Lot Market, Auction Market, Trading System Users' Hierarchy, and Process of Logging on and off, Working of Demat System. Relevant case studies and articles.		
Module No. 3: Clearing, Settlement and Legal Framework		12
Introduction - Clearing and Settlement of Trades, Key terminologies used in the Clearing and Settlement Process, Transaction Cycle, Steps in Transaction Cycle, Settlement Agencies, Clearing Process, Settlement Process, Settlement Cycle,		

Securities Settlement, Funds Settlement, International Securities Identification Number. Relevant case studies and articles.	
Module No. 4: Commodities Market Operations	13
Introduction - Role of Commodity Exchanges, Evolution of Commodity Exchanges, Origin of Commodity Market in India, Regulatory Framework, Commodity Exchanges in India, Participants/Players - Hedgers, Speculator, Arbitrageurs. Relevant case studies and articles.	
Module No. 5 Trading in Commodity Market	15
Introduction - Electronic Spot Exchanges, Exchange Membership, Clearing and Settlement, Settlement Methods - Physical delivery of the underlying asset, Closing out by offsetting positions, Cash settlement, Instruments Available for Trading - Forward Contract, Futures, Options, and Using Commodity Exchanges for Hedging, Speculation and Arbitrage. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Prepare a report detailing how hedgers, speculators, and arbitrageurs participate in commodity markets and their respective roles. 2. Open a Demat account and engage in trading with a small amount of capital, documenting the experience and learnings. 3. Develop a presentation explaining the trading, clearing, and settlement processes in financial markets. 4. Prepare a detailed report on the functioning of the Screen-Based Trading System (SBTS) and its features, including the trading network. 5. Conduct an analysis of why financial and commodity markets are essential for economic stability and growth, supported by relevant data. 6. Participate in a mock trading exercise, simulating the trading process and strategies in both financial and commodity markets. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Dr. Preeti Singh, Stock and Commodity Markets, Himalaya Publishing House. 2. ICSI, Capital, Commodity and Money Market. 3. Commodity Derivatives, National institute of Securities Markets. 4. Helyette Geman, "Commodities & Commodity Derivatives: Modeling and Pricing for Agriculture, Metal & Energy", by Published John Wiley & Sons 5. Prof. Christopher Culp "Introduction to Commodity Forwards and Futures", by, Published by John Wiley & Sons 6. Prof. Palanichamy, Dr.Shunmugam & Dr.Velmurugan P. S. "Indian Commodity Market: Derivatives & Risk Management", 7. Dr. I.M Sahai, Financial Market Operation, SBPD Publishing House. 	
Note: Latest edition of text books may be used	

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.3.T		
Name of the Course: Direct Taxes: Procedure and Practice		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Group discussions, Seminars, Case studies and Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the concepts of tax planning and management as they apply to individual assesseees. Apply tax planning provisions to different heads of income for individual assesseees. Analyze the income tax provisions regarding the taxability of income of other persons in the hands of individual assesseees. Examine the concept of TDS (Tax Deducted at Source) and its application to various income sources. Comprehend the procedures for advance tax payment and its implications for individual taxpayers. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Identify the need, scope, and limitations of tax planning for individual taxpayers. Apply tax planning provisions effectively across various income heads relevant to individual assesseees. Analyze the taxability of income earned by other persons that may be taxable in the hands of an individual assessee. Calculate the appropriate TDS amounts on different types of income. Outline the procedures for advance tax payment, including due dates and computation. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Introduction - Concepts of Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management - Scope of Tax Planning, Need for Tax Planning, Limitations of Tax Planning, Tax Planning in Relation to Residential Status of Individuals. Relevant case studies and articles.		
Module No. 2: Tax Planning in Relation to Various Heads of Income - I		15
Introduction - Tax Planning Relating to Salary, Income from House Property, Profits and Gains of Business or Profession, Illustrative Problems. Relevant case studies and articles.		
Module No. 3: Tax Planning in Relation to Various Heads of Income - II		15
Introduction - Capital Gains and Income from Other Sources: Clubbing of Income of Other Persons in the Hands of Assessee. Illustrative Problems. Relevant case studies		


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and articles.	
Module No.4: Deduction of Tax at Source	10
Introduction - Deduction of Tax from Salary, Interest on Securities, Dividends, Interest Other than Interest on Securities, Winnings of Lottery or Crossword Puzzle, Winning from Horse Race, and Deductions from Other Payments. Illustrative Problems. Relevant case studies and articles.	
Module No.5: Advance Payment of Tax	10
Introduction - Installment of Advance Tax and Due Dates of Payment, Computation of Advance Tax Payable, Notice of Demand Issued by the Assessing Officer, Interest and Penalties - Illustrative Problems. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Conduct a survey to assess the level of awareness about tax planning among individual taxpayers and submit a detailed report. 2. Research and compile a list of deductions and exemptions available to individual assesseees under the Income Tax Act, summarizing their implications. 3. Prepare a comprehensive report on the different types of assessments under the Income Tax Act, including procedures and implications for taxpayers. 4. Draft a guide on the procedure for filing income tax returns for individual assesseees, including necessary documentation and deadlines. 5. Investigate and report on penalties and prosecutions related to non-payment or delayed payment of income tax, providing case examples where applicable. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Girish Ahuja and Ravi Gupta, Direct Taxes - Law and Practice, Bharat Law House Pvt. Ltd., New Delhi. 2. Lakhotia, Corporate Tax Planning and Management, Vision Publishers. 3. Lal B.B., Direct Taxes, Kalyani Publications. 4. Lal B.B., N. Vashisht, Direct Taxes, Pearson Education. 5. Manoharan T.N., and Hari .G.R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai. 6. Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra. 7. Vinod K. Singhania and Kapil Singhania, Direct Taxes - Law and Practice, Taxmann Publications (P) Ltd., New Delhi. 	
Note: Latest edition of text books may be used.	

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.4.T		
Name of the Course: Customs Duty: Law and Practice		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Group discussions, Seminars, Case studies and Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the structure of the taxation system in India, including direct and indirect taxes. Comprehend the provisions of customs law, particularly regarding valuation methods for determining assessable value. Explore various customs duty laws, including the different types of customs duties applicable in India. Study key customs procedures, including exemptions, remissions, and assessment processes. Understand baggage provisions under the Baggage Rules, 2016, and their application to different individuals. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Describe the Indian taxation system, distinguishing between direct and indirect taxes and their implications. Compute the assessable value for import and export transactions using various valuation methods. Calculate the duty liability under the Customs Act for different types of goods. Explain customs procedures, including exemptions and remissions, as well as the assessment and adjudication processes. Apply knowledge of baggage rules to various situations involving the importation and exportation of personal items. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Indian Tax System- Direct Tax and Indirect Taxes, merits and demerits of direct and indirect taxes. Foreign Trade Policy (FTP) 2023-2028 - Introduction to FTP, Export promotion measures, Export promotion Measures, Schemes for Exporters, SEZs, EOUs, Role of Regulatory Bodies in Export-Import governance. Relevant case studies and articles.		
Module No. 2: Customs Law and Valuation under Customs		15
Introduction: Meaning, nature and scope of customs, some important definitions-event in case of import duty and export duty, Territorial waters, and Customs waters, Exclusive Economic Zone, Continental Shelf, Indian Customs Water, Goods under Customs Act, Dutiable goods, Imported goods, Export goods. Valuation under Customs: Valuation of Imported Goods: - Inclusions and Exclusions to customs value, Transaction Value- for same goods, identical goods, similar goods; Methods of Valuation-Deductive Value, Computed Value, Residual Method,		

Valuation for Exports; Computation of Assessable Value-Illustrative Problems. Relevant case studies and articles.	
Module No.3: Customs Duty Liability	15
Introduction - Types of Customs Duties: Basic customs duty, IGST, Protective duties, Safeguard duty, Countervailing Duty on subsidized articles, Anti-dumping duty, Computation of Customs Duty- Illustrative Problems. Relevant Case Studies and articles.	
Module No.4: Exemptions, Remissions, Assessment and Adjudication	10
Introduction - Exemptions from Customs Duty, Remission on lost/pilfered goods, Remission on relinquished goods, Abatement of duty on damaged goods, re-import of goods, Demand of Customs Duty and Refund of Customs Duty, Duty Drawback Scheme, Assessment and Adjudication, Offences and Penalties in Customs. Relevant Case Studies and articles.	
Module No.5: Baggage, Courier and Postal Articles	10
Introduction - Rate of customs duty on baggage, Exemption/restriction on baggage, Import of Samples, Baggage Rules, 2016 -Illustrative Problems. Import and Export through courier, Export and Import by Post. Relevant Case Studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Write a report detailing the clearance procedures involved in the importation and exportation of goods, including practical examples. 2. Research and document the powers related to searching, inspecting, and examining persons, as well as the seizure of goods and documents under customs law. 3. Submit a comprehensive report on different valuation methods under customs, including illustrative examples for each method. 4. Prepare a detailed report outlining the assessment and adjudication procedures under customs law, including relevant case studies. 5. Conduct a field visit to a nearby international courier service provider and collect information on the procedures for importing and exporting goods through courier services, followed by a presentation of findings. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. H.L. Bhatia, Public Finance, Vikas Publishing House. 2. Balachandran. V, Indirect Taxation, Sulthan Chand and Sons. 3. V.S. Datey, Indirect Tax- Law and Practice, Taxmann's Publication. 4. V.S. Datey, GST- Ready Reckoner, Taxmann's Publication. 5. Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Services Tax, Karnataka Law Journal Publications, Bangalore. 6. Pullani and Maniyar, Goods and Services Tax, Karnataka Law Journal, Bangalore. 7. The Central Goods and Services Tax Act, 2017. 8. Central Goods and Services Tax (CGST) Rules, 2017. 9. ICAI Study Material. 10. Indian Baggage Rules, 2016. 11. Foreign Trade Policy (2023-28). 	
Note: Latest edition of text books may be used.	

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.7.1		
Name of the Course: New Age Leadership		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
2 Credits	2 +0+0 (02Hrs)	30 Hrs
CIA (CCE + IAT)	SEE	Total Marks
15 Marks	35 Marks	50
Pedagogy: Classroom lectures, Group discussions, Seminars, Case studies and Field works etc.,		
Course Learning Objectives:		
a) To understand the key leadership skills of the 21st century. b) To differentiate between power, influence, and leadership. c) To comprehend important leadership theories and styles. d) To recognize the significance of team building in leadership. e) To understand the importance of ethics in leadership..		
Course Outcomes: On successful completion of the course, the Students will be able to:		
a) Analyze essential skills of modern leaders. b) Understand the components of power and influence in leadership. c) Apply relevant leadership theories and styles. d) Evaluate the role of team building in effective leadership. e) Integrate ethics into leadership practices.		
Syllabus:		Hours
Module No. 1: Leadership in the New Age		05
Introduction -Importance of Leadership in the 21st century - Key leadership skills: empowerment, accountability, courage, humility-Trends and styles of leadership. Relevant case studies and articles.		
Module No. 2: Power, Influence, and Leadership		05
Introduction - Components of Leadership: Leaders, Followers, and Situations -Sources of Power and Influence in Leadership - Emerson's Power Dependence Theory. Relevant case studies and articles.		
Module No. 3: Leadership Theories and styles		08
Introduction - Evolution of leadership theories - Key leadership models: Trait Theory, Behavioral Theories, Contingency Models. Contemporary theories: Servant Leadership, Transformational Leadership. Leadership styles: Lewin's styles and Situational Leadership. Relevant case studies and articles.		
Module No. 4: Team building and Leadership		06
Introduction - Contribution of leadership to team effectiveness. Stages of Group Development. Factors affecting group dynamics. Relevant case studies and articles.		
Module No. 5: Ethics and Leadership		06
Introduction - Organisational culture and ethics. Influence of ethical theories on leadership. Key values in leadership. Relevant case studies and articles.		
Skill Development Activities:		
1. Discuss leadership trends in the Indian context. 2. Describe Emerson's Power Dependence Theory. 3. Evaluate the merits and demerits of various leadership styles. 4. Visit an organization, discuss team building, and report findings.		

5. Identify and analyze profiles of top ethical leaders in India.

Note: Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. Hughes, Ginnett, Curphy (2010) - Leadership, Enhancing the Lessons of Experience (Tata Mc Graw Hill, 5th Ed.)
2. Peter G. Northouse, "Leadreship", 2010, Sage. Lussir, "Efective Leadership", 2009, Cengage
3. Halder U (2010) - Leadership and Team Building (Oxford University Press, 2nd Ed.)
4. Yukl G (2007) - Leadership in Organisations (Pearson Education Ltd., 6th Ed.)

Note: Latest Edition of text books may be used.


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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 3.7.2 Name of the Course: Financial Literacy & Banking		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
2 Credits	2 + 0 + 0 (2 Hrs)	30 Hrs
CIA (CCE + IAT)	SEE	Total Marks
15 Marks	35 Marks	50
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & Field work etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> To understand the importance of financial literacy and its impact on personal finance. To comprehend essential concepts of financial planning and budgeting. To know the key banking services and their importance. To understand the financial services offered by post offices. To learn about insurance services and financial instruments. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Describe the significance of financial literacy in managing personal finances. Prepare and manage personal and family budgets effectively. Access and operate essential banking services. Utilize post office financial services and understand their benefits. Plan for insurance needs and make informed investment decisions. 		
Syllabus:		Hours
Module No. 1: Introduction		05
Introduction - Meaning - Importance - Scope of financial literacy - Prerequisites of Financial Literacy. Financial institutions: Banks - Insurance companies - Post Offices. Need of availing of financial services from banks, insurance companies and postal services. Relevant case studies and articles.		
Module No. 2: Financial Planning and Budgeting		05
Introduction - Concept of economic wants - needs. Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit. Relevant case studies and articles.		
Module No. 3: Banking Services		06
Introduction - Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans - short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check		

Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman. Relevant case studies and articles.

Module No. 4: Post Office Financial Services

06

Introduction - Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO). Relevant case studies and articles.

Module 5: Insurance Services and Financial Instruments

08

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana - Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares - selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund. Relevant case studies and articles.

Skill Development Activities:

1. Visit a bank or post office to gather information on services offered and document the procedures.
2. Fill out forms for opening accounts and applying for loans, including necessary documents.
3. Create a personal and family budget for a defined period (1, 6, or 12 months) using hypothetical figures.
4. Open a Demat account and conduct a small trade, submitting a report on the process and experience.
5. Research and present on the advantages of various financial instruments.

Note: Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.

4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.7.3		
Name of the Course: Personal Tax Planning		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
2 Credits	2 +0+0 (02Hrs)	30 Hrs
CIA (CCE + IAT)	SEE	Total Marks
15 Marks	35 Marks	50
Pedagogy: Classroom lectures, Group discussions, Seminars, Case studies and Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> To understand the concepts of tax planning and tax management applicable to individual assesseees. To analyze tax planning provisions concerning the residential status of an individual assessee. To apply tax planning provisions related to salary income for individual assesseees. To explore the concept of TDS and its application on various income sources. To comprehend tax management strategies for effective tax compliance. 		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> Explain the basic provisions of Income Tax and the significance of tax planning. Assess the relationship between residential status and tax liability. Develop a pay package that incorporates effective tax planning strategies. Calculate TDS for various income types accurately. Implement tax management practices for effective compliance and reporting. 		
Syllabus:		Hours
Module No. 1: Introduction		06
Introduction - Basic Concepts, Tax Planning, Tax Avoidance, Tax Evasion, Scope of Tax Planning, Need for Tax Planning, Limitations of Tax Planning. Relevant case studies and articles.		
Module No. 2: Tax Planning and Residential Status		05
Introduction, Determination of Residential status of an Individual and Tax Planning thereon. Relevant case studies and articles.		
Module No. 3: Tax Planning in Relation to Salary Income		07
Introduction - Computation of income under the head salary: Basic Pay, DA, Bonus, Commission, Allowances, Perquisites, Retirement benefits like gratuity, leave encashment, Pension, Case studies based on designing pay package. Relevant case studies and articles.		
Module No. 4: Deduction of Tax at Source		06
Introduction - Deduction of Tax from Salary, Interest on Securities, Dividends, Interest Other than Interest on Securities, Winnings of Lottery or Crossword Puzzle, Winning from Horse Race, and Deductions from Other Payments. Illustrative Problems. Relevant case studies and articles.		
Module No. 5: Tax Management		06

Introduction. Difference between Tax Planning and Tax Management, Advance Payment of Tax, Assessment Procedure, Penalties and Prosecutions Appeals and revisions. Filing of Returns. Relevant case studies and articles.

Skill Development Activities:

1. Analyze the basic principles of income tax and their application.
2. Differentiate between various sources of income and calculate taxable income considering deductions and exemptions.
3. Prepare a sample tax return using appropriate forms and schedules.
4. Discuss the requirements for estimated taxes and the procedures for filing or amending returns.
5. Develop a tax-efficient salary package incorporating relevant tax planning strategies.


Note: Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. Girish Ahuja and Ravi Gupta, Direct Taxes - Law and Practice, Bharat Law House Pvt. Ltd., New Delhi.
2. Lakhotia, Corporate Tax Planning and Management, Vision Publishers.
3. Lal B.B., Direct Taxes, Kalyani Publications.
4. Lal B.B., N. Vashisht, Direct Taxes, Pearson Education.
5. Manoharan T.N., and Hari .G.R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai.
6. Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra.
7. Vinod K. Singhania and Kapil Singhania, Direct Taxes - Law and Practice, Taxmann Publications (P) Ltd., New Delhi.

Note: Latest Edition of text books may be used.

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 3.7.4		
Name of the Course: New Venture Planning		
Course Credits	No. of Hours per Week(LTP)	Total No. of Teaching Hours
2 Credits	2 +0+0 (02Hrs)	30 Hrs
CIA (CCE + IAT)	SEE	Total Marks
15 Marks	35 Marks	50
Pedagogy: Classroom lectures, Group discussions, Seminars, Case studies and Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> To understand the concepts and skill sets essential for entrepreneurship. To examine the historical and theoretical perspectives of entrepreneurship. To identify and shape various opportunities for new ventures. To develop a comprehensive business plan for real-life scenarios. To explore the challenges and strategies for successfully starting new ventures. 		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> Evaluate the role of entrepreneurship in economic development. Identify and analyze startup opportunities in India. Assess the financial requirements for startups. Demonstrate the ability to prepare a detailed business plan. Analyze the challenges involved in launching and managing a new venture. 		
Syllabus:		Hours
Module No. 1: Introduction		06
Introduction - Concept of entrepreneurship, entrepreneurs' role, task and personality, theoretical perspective of entrepreneurship, entrepreneurial intention, entrepreneurial orientation, type of entrepreneurship, Understanding the entrepreneurial perspective in individuals, developing creativity and understanding innovation, Importance of entrepreneurship. Relevant case studies and articles.		
Module No. 2: Evaluating Entrepreneurial Options and Startups Opportunities		06
Introduction, Understanding the idea and an opportunity. The opportunity creating, shaping, recognizing and seizing. Screening venture opportunities, gathering information and analyzing. Evaluating venture opportunities and develop startups strategy. Feasibility analysis and risk taking ability. Relevant case studies and articles.		
Module No. 3: Understanding Startups Finances, Capital & Other Requirements		07
Introduction - An overview of startups finance and sources of finance. Understanding the business model and financial projections—how to forecast expenses and revenue. Gathering the resources, developing entrepreneurial marketing and operational plan. Role of government institutions. Relevant case studies and articles.		
Module No. 4: Developing Team and Presenting Business Plan		06
Introduction - The importance of team, forming and building team. Examining sample business plans and writing business plan. Understanding the investor's perspective and presenting the business plan. Valuation of business plan and the elevator pitch. Relevant case studies and articles.		
Module No. 5: Launching and Managing the New Venture		05


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Introduction - Legal issue and other formalities - Legal form of new venture. Entrepreneurial challenges as an individual and as an entrepreneur, both. Skills of managing business risk enhancing success. Relevant case studies and articles.

Skill Development Activities:

1. Interview local entrepreneurs to discuss challenges they face and report findings.
2. Identify startup opportunities in the Davangere/Chitradurga district.
3. Connect with startup promoters to discuss financial aspects and prepare a report.
4. Develop a comprehensive business plan with a financial budget.
5. Analyze and list challenges involved in managing a new venture.

Note: Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. Holt H. David (2005), Entrepreneurship New Venture Creation, Prentice-Hall.
2. Histrich D. Robert and Peters P. Michal Shepherd A Dean (2007), Entrepreneurship, McGraw Hill
3. Kuratko F. Donald and Hornsby S. Jeffery (2009), New Ventures Management, Entrepreneur Road Map, Pearson Education.
4. Kuratko F. Donald and Hornsby S. Jeffery (2009): New Ventures Management, Entrepreneur Road Map, and Pearson Education.
5. Stutely, R. (2002) : The Definitive Business Plan, FT Prentice Hall
6. O'Rourke S. James(2009): Writing and presenting business plan, Cengage Learning
7. Stevenson, H.H., Grousebeck, H.I., Roberts, M.J. and Bhide, A. (2000): New Business Ventures and the Entrepreneur, McGraw-Hill, Singapore.
8. Timmons A. Jeffry and Jr. Stephen Spinell (2009): New Ventures Creation; Entrepreneurship for the 21st Century, McGraw Hill.

Note: Latest Edition of text books may be used.


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Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com.4.1		
Name of the Course: Entrepreneurial Ecosystem		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIE (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion, Seminar & Field work etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the significance of the entrepreneurial ecosystem in driving economic development and innovation. Recognize the importance of cultivating entrepreneurial competencies for sustainable business success. Explore the dynamics of women and social entrepreneurship, including the challenges and opportunities in these sectors. Identify and outline the steps involved in formulating and validating viable business ideas. Examine institutional frameworks and government initiatives designed to promote entrepreneurship and support startups. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Analyze the contribution of entrepreneurship to economic growth and societal development. Demonstrate knowledge of key entrepreneurial competencies and the role of Entrepreneurial Development Programs (EDPs) in fostering these skills. Assess the unique challenges faced by women and social entrepreneurs and propose strategies for overcoming these challenges. Evaluate the process of generating and validating business ideas, ensuring they meet market needs. Communicate the impact of government initiatives and institutional support on entrepreneurship development and the startup ecosystem. 		
Syllabus:		Hours
Module No. 1: Introduction		08
Introduction - Concept of Enterprise - Entrepreneurship Development - Evolution - Theories of Entrepreneurship - Concept of Intrapreneurship - Employeepreneurship - Role of Entrepreneurship in Economic Development - Factors affecting and challenges of Entrepreneurs. Impact of technology and digital entrepreneurship. Relevant case studies and articles.		
Module No. 2: Entrepreneurial Competency and Development		12
Introduction - Concept - Developing Entrepreneurial competencies - Entrepreneurial culture- Entrepreneurial Mobility - Factors - Types of Mobility - Concept of Entrepreneurial Motivation - Theories of Motivation. Entrepreneurial Development Programmes (EDPs) - Need - objectives - Phases - Target groups - Evaluation of EDPs. Skills for the Digital Age: Focus on digital literacy, innovation management, and adaptability. Importance of mentoring and networking for entrepreneurs. Relevant case studies and articles.		
Module No. 3: Women and Social Entrepreneurship		10
Introduction - Concept - Features and Challenges of women Entrepreneurship - Developing Women Entrepreneurship - Concept of Social Entrepreneurship - Sustainability issues in Social Entrepreneurship. Rural and Family Business Entrepreneurship - Entrepreneurial failures - Entrepreneurial resurgence - Myths and Reasons of Entrepreneurial failures - Essentials to		

Avoid Unsuccessful Entrepreneurship. Best Practices in Women and Social Entrepreneurship. Inter-sectionality in Entrepreneurship. Relevant case studies and articles.

Module No. 4: Business Ideas, Plan for Startups, and Projects Identification, Formulation and Classification	15
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Introduction - Forms of Business Ownership - Environmental Analysis - Identifying Problems and Opportunities - Business Plan - Idea Formulation - Validation -Target Market - Assessment of Potential Markets - Business Model Canvas. Project Management: Concept - Features - Classification issues - Projects identification and Formulation - Project Design - Network Analysis- Project Evaluation -Appraisal - Report Preparation -Feasibility Report, etc. Lean Startup Methodology. Relevant case studies and articles.

Module No. 5: Institutional Efforts to Entrepreneurship Development and Government Schemes for Startups	15
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Introduction - Role of Government in Promoting Entrepreneurship - MSME Policies in India - Agencies for Policy Formulation and Implementation: DIC, SISI, EDIL, SIDBI, RUDGETI, MFI, SHGs, NIESBUD and CEDOK. Financial Support System: Source - MUDRA - Financial Institutions etc. Government Schemes: Venture Capital Schemes - Startup India - Single Point Registration Scheme - Small Business Innovation Research Initiative - Pradhan Mantri Mudra Yojana - New Generation Innovation and Entrepreneurship Development Center - Self Employment Lending Scheme - Coir Vikas Yojana - PM Kaushal Vikas Yojana - Government of Karnataka Patent Incentives - Marketing Assistance -Tax Incentives etc. Success Stories of Indian Startups. Entrepreneurship support frameworks in other countries. Recent policy changes and their implications for startups. Relevant case studies and articles.

Skill Developments Activities:

1. Research and present success stories of first-generation Indian entrepreneurs, focusing on their journey and impact.
2. Compile detailed profiles of notable first-generation Indian entrepreneurs, highlighting their contributions and challenges.
3. Investigate and analyze why many educated youths prefer government jobs over entrepreneurship, presenting findings in a report.
4. Develop a hypothetical business plan that includes a comprehensive concept description, market analysis, and financial projections.
5. Identify and analyze five successful startups from different countries, focusing on their strategies, challenges, and lessons learned.
6. Participate in workshops or networking events relevant to entrepreneurship, enhancing practical skills and industry connections.
7. Conduct interviews with local entrepreneurs to understand real-world challenges and best practices in the entrepreneurial journey.

Note: Any other activities, which are relevant to the course.

Text Books:

1. A. K. Rai Entrepreneurship Development, Vikas Publishing House.
2. David H, Holt, Entrepreneurship: - New Venture Creation, Pearson Publication.
3. Couger C, Creativity and Innovation, IPP.
4. S. S. Khanka, Entrepreneurship Development, Sultan Chand and Co Ltd, New Delhi.
5. Michael Schaper, Entrepreneurship and Small Business, Wiley India Pvt. Ltd, New Delhi.
6. R.V. Badi and N.V.Badi, Entrepreneurship, Vrinda Publication, 2nd Edition.
7. Hisrich R.D., Peters P.P and Shepherd, Entrepreneurship, TMH.
8. David H.H, Entrepreneurship-New Venture Creation, PHL.

9. Gupta and Srinivasan, Entrepreneurship Development in India, Sultan Chand and Sons.
10. Developing Entrepreneurship-Issues and Problems, NISIET, Hyderabad.
11. Jain and Varshney, Entrepreneurship Development-An Indian Perspective, HPH.
12. Peter Kilby, Entrepreneurship and Economic Development, The Free Press.
13. Jules Backman, Entrepreneurship and the Outlook for America, Tata McGraw Hill.
14. McClelland D.C, The Achieving Society, D. Van Nostrand & Co, New York.
15. Vasanth Desai, Dynamics of Entrepreneurial Development and Management, HPH.
16. Schumpeter J, The Theory of Economic Development, Harvard University Press.
17. Hadimani R.N, Dynamics of Industrial Entrepreneurship, Ashish Publishing House.
18. Peter Drucker, Innovation and Entrepreneurship-Practice & Principles, Heinemann, London.

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 4.2 Name of the Course: International Business		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	DSE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the significance of international business in a globalized economy. Describe and evaluate key theories of international trade and their applications. Analyze various theories of international investment and their implications for businesses. Comprehend the complexities of the international trading and investment environment. Review the international monetary system and the role of key economic institutions in global trade. 		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Identify and explain the main drivers of globalization that have contributed to the growth of international business. Analyze the changing dimensions of international trade and critically assess the relevance of various trade theories. Examine the theories of international investment and evaluate their applicability in the current global investment landscape. Appreciate the role of international organizations, such as the WTO and IMF, in regulating global trade and investment. Review the structure and functioning of the international monetary system and other international economic institutions. 		
Syllabus:		Hours
Module No. 1: Introduction to International Business		10
Introduction – Importance - Nature and scope of international business - Globalization: Drivers of globalization: Consequences of globalization - Basic entry decisions with respect to international business -Modes of entry into international business. Impact of COVID-19 on International Business. Current Global Challenges: issues like trade wars, geopolitical tensions, and climate change. Relevant case studies and articles.		
Module No. 2: : Theoretical Foundations of International Trade		15


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Introduction- Theories of international trade: Mercantilism - Absolute Advantage - Comparative Advantage - Factor Proportions theory - Product Life Cycle theory - New Trade theory - National Competitive Advantage - Foreign trade multiplier - Terms of Trade. Contemporary Trade Theories. Relevant case studies and articles.	
Module No. 3: International Investment	15
Introduction- Types of international investment - International investment theories: Market Imperfections theory - Internalization theory - Strategic Behaviour - International Product Life cycle theory - Dunning's Eclectic Paradigm; Costs and benefits of FDI to host and home countries; Global Trends in FDI. Emerging Trends in FDI: Sustainable investment and impact investing. Relevant case studies and articles.	
Module No. 4: World trading and Investment Environment	08
Introduction- Pattern and structure of world trade in goods and services - Government intervention in International Trade - Reasons and forms - Instruments of Trade intervention: Tariffs, Quotas and other measures and their effects - World trade and protectionism - GATT - Role of WTO in regulating international trade and investment. Regional Trade Agreements: EU, NAFTA, RCEP and their effects on global trade. Impact of trade on international relations. Cross-Border Supply Chains. Relevant case studies and articles.	
Module No. 5: International Monetary System and International Economic Institutions	12
Introduction - Evolution of the International Monetary System - Types of exchange rate systems in the world - International economic institutions - IMF - World Bank - UNCTAD - International money and capital markets - Balance of Payments and components therein. Global Financial Crises: historical financial crises and their impact on the monetary system. Digital Currencies and Fintech: Rise of cryptocurrencies and their implications for international finance. Relevant case studies and articles.	
Skill Developments Activities: <ol style="list-style-type: none"> 1. Prepare a comprehensive report analyzing the impact of globalization on the Indian economy, incorporating the latest statistics and case studies. 2. Write a critical report on neo-mercantilism, examining its principles and contemporary relevance in global trade. 3. Collect and analyze the latest data on Foreign Direct Investment (FDI) in India and prepare a detailed report summarizing the findings. 4. Create a report tracing the evolution of GATT into WTO, highlighting key milestones and implications for international trade. 5. Prepare a report summarizing the outcomes and significance of the UNCTAD XV conference. 6. Conduct a comparative analysis of different exchange rate systems and their effects on international trade. 	

7. Engage in additional activities such as attending seminars or workshops related to international business topics.

Note: Any other activities, which are relevant to the course.

Text Books:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe, and Colin Turner, International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
3. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan, International Business, Pearson Education
5. Justin, Paul. International Business. Prentice Hall of India Ltd.
6. Michael R. Czinkota. et al., International Business. Fortforth: The Dryden Press.
7. RBI. Report on Currency & Finance, various issues.
8. Griffin, Ricky W. and Michael W. Pustay, International Business - A Managerial Perspective. Prentice Hall.
9. V Sharan, International Business, Pearson Education.
10. Bennett, Roger. International Business. Delhi: Pearson.
11. UNCTAD Reports.
12. WTO, Annual Report, various issues.

Note: Latest edition of text books may be used.



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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 4.3.A Name of the Course: Business Valuation and Analysis		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	DSE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Provide a comprehensive understanding of business enterprise valuation. Explore various models of value-based management and their applications. Analyze the components of firm valuation through a disaggregated approach. Gain insights into intellectual capital valuation and the implications of corporate restructuring. Examine approaches to mergers and acquisitions, focusing on valuation strategies. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Analyze the significance of valuation in business contexts. Apply various valuation methods effectively in real-world scenarios. Assess the value of a firm through a segmented approach. Evaluate intellectual capital valuation and corporate restructuring implications. Review and critique strategies for value maximization, particularly in mergers and acquisitions. 		
Syllabus:		Hours
Module No. 1: Basics of Business Valuation		08
Introduction, Purpose of valuation, distinction between price and value, Principles and Techniques of Valuation, Role of Valuation, key areas of valuation, Concepts of value:- Market Value, Fair value, Book Value, Intrinsic value, Investment value, Liquidation value, Replacement value. Role of valuation in Business acquisition and Corporate finance, Valuation process. Relevant case studies and articles.		
Module No. 2: Valuation Models:		17
Introduction -Approaches/ Methods of valuation: Asset-Based Approach, Earnings Based Approach (Earnings-Capitalisation Method, P/E Ratio), DCF Approach: Market value Based Approach, Market value Added Approach. Enterprise DCF Valuation: Two stage and three stage growth models, Relative Valuation -Direct Comparison and Peer group approach, Contingent claim valuation. Relevant case studies and articles.		
Module No. 3: Enterprise Valuation:		10


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Introduction - Valuation of firm in pieces: Valuation of Debentures, Valuation of Equity shares, Valuation of Preference shares. Dividend Discount Model and FCFE Model, Adjusted Present Value (APV) Model, Economic Profit Model. Relevant Case studies and articles.	
Module No. 4: Intellectual Capital Valuation and Corporate Restructuring	15
Introduction - Components and Valuation of Intellectual capital: Market to book ratio. Tobin's Q, Analytical Approaches: Economic value added, Balanced Score card. Introduction and types of corporate Restructuring. Expansion: Amalgamation, Absorption, Tender offer, Asset acquisition and Joint venture. Contraction: Spinoff, Split ups, Equity carve out Divestiture, Asset sale. Corporate controls: Going private, Equity buyback, Leveraged Buyouts, Anti-takeover defense. Relevant Case studies and articles.	
Module No. 5: Valuation of Mergers & Acquisitions	10
Introduction - Concepts of Value in context of Mergers & Acquisitions. Approaches to valuation in case of M&A: DCF Approach, Selection of appropriate cost of capital for valuation, Process of selecting target companies, Forms of Consideration and terms of acquisitions, Implications of regulations for business combinations, Post merger integration process, Types of exit strategies and their implications, Shareholder Value Analysis, Exchange Ratio-Bases used for Computation. Relevant Case studies and articles.	
Skill Developments Activities: <ol style="list-style-type: none"> 1. Identify and list the top Ten Indian Companies by market value. 2. Research and document the valuation models utilized by various corporates. 3. Gather and analyze valuation data (equity and debentures) for five selected companies. 4. Identify companies that implement the balanced scorecard and human resource accounting. 5. Compile a list of five recently merged companies, detailing the valuation approaches used. 6. Research and report on current trends in business valuation, including any innovative practices or methodologies. 	
Note: Any other activities, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Chandra, Prasanna, "Financial Management", Tata McGraw Hill Publishing Limited. 2. Khan and Jain, Financial Management, Tata McGraw Hill Publishing Limited. 3. Ravi M Kishore, "Strategic Financial Management", Taxman Publication 4. Bender, Ruth and Ward, Keith, "Corporate Financial Strategy", Butterworth Heinemann. 5. Chandra, Prasanna, "Corporate Valuation and Value Creation", McGraw Hill. 6. Jakhotiya, G.P., "Strategic Financial Management", Vikas Publishing House Private Limited. 7. Allen, David, "Financial Decisions - A Guide to the Evaluation and Monitoring of 	

8. Business Strategy", The Chartered Institute of Management Accountants, Kogan Page.
9. Hampton, John, "Financial Decision Making - Concepts, Problems and Cases", Prentice Hall of India

Note: Latest edition of text books may be used.


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Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 4.4.A		
Name of the Course: Advanced Auditing and Assurance		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Group discussions, Seminars, Case studies and Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Gain knowledge of auditing standards, risk assessment, and the importance of internal control systems. Understand the implications of automated environments on audits, including company audits and audit reports. Comprehend the role of audit committees and the procedures for auditing financial statements and various companies. Describe the framework and procedures involved in auditing public sector undertakings and the liabilities of auditors. Explore the concepts of due diligence, investigation processes, forensic audits, and quality review procedures. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Appraise auditing standards and assess the effectiveness of risk management and internal controls. Interpret the impact of automated environments on audit practices and report generation. Explain the function and significance of audit committees in corporate governance and the auditing of financial statements. Analyze the auditing procedures for public sector undertakings and identify the liabilities associated with auditing. Recognize and apply due diligence processes, investigation methodologies, and forensic audit techniques. 		
Syllabus:		Hours
Module No. 1: Auditing Standards & Risk Assessment and internal Control		10
Introduction - Auditing Standards, Statements and Guidance Notes: An Overview - IFAC- IAASB- ICAI - AASB - engagement and quality control standards; Audit Planning, Strategy and Execution : Risk Assessment and Internal Control - Audit risk & risk based audit - internal control system - nature- scope - objectives-components - evaluation - framework and reporting to clients on internal control weakness. International auditing standards (ISA) and their relevance to local practices. Relevant case studies and articles.		
Module No. 2: : Audit in Automated Environment & Company Audit & Audit Reports		15
Special Aspects of Auditing in an Automated Environment: Features - standards, guidelines and procedures - risk, ERM ; Company Audit: Appointment of auditors -		

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removal, resignation and giving of special notice – eligibility, qualifications, disqualifications of auditor – remuneration – powers and duties – sign of audit reports – attend of general meeting – restrictions not to render services – punishment; Audit Reports: meaning – types of audit report – elements of audit reports – audit report formats; Internal Audit - Management and Operational Audit. Cybersecurity risks and its impact on auditing in automated environments. Role of data analytics in audit processes. Relevant case studies and articles.	
Module No. 3: Audit Committee and Audit of Statements and other Companies.	15
Introduction - Audit Committee and Corporate Governance - Audit of Consolidated Financial Statements - Audit of Banks - Audit of Insurance Company - Audit of Non-Banking Financial Companies - Audit under Fiscal Laws. Ethical responsibilities of audit committees. Impact of corporate governance on auditing practices. Relevant case studies and articles.	
Module No. 4: Audit of Public Sector Undertakings and Liabilities of Auditor	10
Introduction –Audit of PSUs: framework for government audit – objective and scope of audit of public enterprises – audit of government companies – financial audit – compliance audit – performance audit – comprehensive audit – propriety audit – Environmental audit. Audit report: Liabilities of Auditor: Professional negligence – civil liability – criminal liability – liability under income tax act: Relevant case studies and articles.	
Module No.5: Due Diligence, Investigation and Forensic Audit & Peer Review and Quality Review	10
Introduction – Due Diligence: An overview -Purpose – classification – work approach to due diligence – content of due diligence report; Investigation: An overview – steps in investigation – special issues in investigations – audit v/s investigation; Forensic audit: An overview – meaning-fraud and procedure- forensic audit techniques. Peer Review: objective & scope – applicability – peer review board – peer review process; Quality Review: Scope and functions – selection of audit firms – quality review board – quality review process – reporting and other procedures. Role of technology in effectiveness of due diligence and forensic investigations. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Visit a chartered accountant's office to gather information about the types of audits conducted in various organizations. 2. Interview auditors about the challenges they face in auditing within an automated environment and the nuances of company audits. 3. Research and present on the process involved in auditing consolidated financial statements. 4. Outline the procedures and best practices involved in auditing public sector undertakings. 5. Conduct discussions with auditors regarding their liabilities and responsibilities, and compile a report on their insights. 6. Investigate and report on current trends in auditing, including the adoption of technology and best practices in audit quality assurance. 	
Note: Any other activities in addition to the above, which are relevant to the course.	

Text Books:

1. ICAI study material on Advanced Auditing and Assurance (https://www.icaai.org/post.html?post_id=17833)
2. Surbhi Bansal, Auditing and Assurance, Bestword Publications Pvt. Ltd.
3. Sanjay Gupta, Advanced Auditing, SBPD Publishing House.

Note: Latest edition of Text books may be used.



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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com. 4.3 F Name of the Course: Financial Derivatives		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Highlight the significance and need for financial derivatives in modern markets. Explain how forwards and futures are utilized by various market participants, including traders, hedgers, speculators, and arbitrageurs. Describe the mechanics of options markets and the types of options available. Comprehend key models for option pricing and their applications. Recognize the importance of derivatives in effective risk management strategies. 		
Course Outcomes: On successful completion of the course, the Students will be able to: <ol style="list-style-type: none"> Analyze risks present in different financial markets and their implications. Select the appropriate derivatives (forwards or futures) for effective risk hedging. Identify various types of options and apply them effectively in specific market scenarios. Utilize the binomial option pricing model (BOPM) for pricing options accurately. Evaluate and select suitable approaches to manage financial risks effectively. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Introduction - Meaning and Definition, Features, Functions, Uses, Types - Forwards, Futures, Options and Swaps, Over the Counter v/s Exchange Traded Derivatives, Participants in Derivatives Market, History and Evolution of Global Derivatives Market and Evolution of Derivatives Market in India, Spot Market, Index, Derivatives in Financial Markets. Regulatory environment surrounding derivatives trading in India and globally. Relevant case studies and articles.		
Module No. 2: Forwards and Futures		12
Introduction -Forward Contract - Meaning and Definition, Motive, Features. Futures Contract - Meaning and Definition, Features, Forwards v/s Futures, Futures Pricing, Margin Requirements - Initial Margin, Maintenance Margin, Margin Call, Payoffs for Long Position and Short Position in Futures, Cash and Carry Arbitrage, Reverse Cash and Carry Arbitrage. Mechanics of futures exchanges and how they operate.		

Impact of leverage in futures trading and associated risks. Relevant case studies and articles.	
Module No. 3: Options	12
Introduction - Option Contract - Meaning and Definition, Call Option, Put Option, Buyer/Holder and Writer/Seller of Options, Option Premium, Market Price, Strike Price, Expiration and Exercise Date, Types - Based on Expiry and Nature of Markets, Options Positions, Moneyness of Options for Call and Put, Option Greeks - Delta, Theta, Gamma, Vega and Rho, Options v/s Futures. Strategies for trading options (e.g., spreads, straddles, and strangles) - Exotic options and their uses in risk management. Relevant case studies and articles.	
Module No. 4: Valuation of Options	15
Introduction - Option Price, Determinants of Option Price, Intrinsic Value and Time Value of Call & Put Options, Payoffs for a Call Option Buyer & Seller and Put Option Buyer & Seller at expiration, Binomial Option Pricing Model (BOPM) for Call & Put Options, Black - Scholes Option Pricing Model (BSOPM) for Call & Put Options, Put - Call Parity Relationship. Alternative Pricing Model: Monte Carlo simulation. Relevant case studies and articles.	
Module No. 5: Risk Management	09
Introduction - Concept of Risk, Risk Management, Step by Step Process of Risk Management, General ways of managing the Risk, Types of Business Risk - Price Risk, Exchange Rate Risk, Interest Rate Risk, Derivatives Hedge and Insurance. Value at Risk (VaR) and its applications in risk management. Regulatory and compliance aspects of risk management in derivatives trading. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Analyze the current state of the derivatives market in India and submit a detailed report. 2. Prepare a report on the trading of different derivative products in various markets. 3. Conduct a survey on the awareness and understanding of derivatives products and trading in the Davangere/Chitradurga districts, and compile the findings in a report. 4. Prepare a report outlining the challenges associated with applying the Binomial Option Pricing Model for options. 5. Identify and list the essential skills required for a career in risk management. 6. Investigate recent trends in financial derivatives and report on innovative practices in risk management. 7. Conduct a case study analysis on a significant event in the derivatives market and present findings. 	
Note: Any other activities in addition to above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Rajiv Srivastava, Derivatives and Risk Management, Oxford University Press. 	

2. S.S.S. Kumar, Financial Derivatives, PHI Learning Private Limited, New Delhi.
3. S. L. Gupta, Financial Derivatives, PHI Learning Private Limited, New Delhi.
4. Sundaram and Das, Derivatives Principles and Practice, McGraw Hill Education (India) Private Limited, New Delhi.
5. N. D. Vohra and B. R. Bagri, Futures and Options, Tata McGraw Hill Education (India) Private Limited, New Delhi.
6. Sunil K Parameswaran, Futures and Options, Tata McGraw Hill Education (India) Private Limited, New Delhi.
7. John C. Hull and Sankarshan Basu, Options, Futures and other Derivatives, Pearson.

Note: Latest editions of the text books may be used.


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B O S Dept. of Studies in Commerce
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Name of the Program: Master of Commerce (M.Com.) Course Code: M.Com.4.4. F Name of the Course: Non-Banking Financial Companies		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Case studies, Group discussions, Assignments, Seminars & Field works etc.,		
Course Learning Objectives: <ol style="list-style-type: none"> Understand the role and significance of Non-Banking Financial Companies in the financial ecosystem. Assess and categorize various types of NBFCs based on their operations. Recognize the importance of investment companies and their functions. Analyze the need and mechanisms of Asset Financing Companies. Comprehend the functioning and credit processes of credit companies. 		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Analyze the structure and functioning of Non-Banking Financial Companies. Differentiate among various categories of Non-Banking Financial Companies. Evaluate the role of investment companies in promoting savings and investments. Assess different types of Asset Financing Companies and their practices. Analyze the credit appraisal mechanisms used by credit companies. 		
Syllabus:		Hours
Module No. 1: Introduction to Non-Banking Financial Companies		10
Introduction – meaning, definitions and origin of NBFCs in India. NBFCs v/s Banking Institutions, Objectives and Significance of NBFCs in an economy. Legal framework of NBFCs in India- impact of NBFCs on the Indian economy- regulatory changes affecting NBFCs. Relevant case studies and articles.		
Module No. 2: NBFCs and its Categorization		10
Introduction- NBFCs- Its unique business, classification of NBFCs on the basis of deposits, categorization on the basis of principal business activities, players of NBFCs in India. Technological trends in NBFCs in India. Fintech NBFCs and their impact on traditional NBFCs. Digital transformation in the operational efficiency of NBFCs. Relevant case studies and articles.		
Module No. 3: Investment Companies- An overview		12
Introduction- Meaning, features and significance of Investment companies with special reference to Merchant banking. Functions of merchant banks. Merchant banker- roles and responsibilities. Recent technologies in merchant banking in India and its mechanism. Role of investment companies in capital markets and IPOs. Regulatory compliance and challenges faced by investment companies. Relevant case studies and articles.		
Module No. 4: Asset Financing Companies		13
Introduction, meaning, definitions, objectives, nature and significance of asset financing companies. Ways of asset financing practices in India. Types of Asset Financing companies- Hire Purchase, Equipment lease, Operating lease, Finance lease and Asset Refinancing- mechanism- challenges and		

risks associated with asset financing. Innovations in asset financing: blockchain and peer-to-peer lending. Problems on leasing. Relevant case studies and articles.

Module No. 5: Credit Companies

15

Introduction: meaning, definitions, purpose and nature of credit companies. Financial risk and its levels. Credit analysis of companies and its mechanism. Functions of credit analyst, Quantitative data for credit analysis. Credit appraisal techniques- Financial Statement lending, Asset based lending, Credit scoring and relationship lending- Practical problems. Miscellaneous: App. Based Credit System, Credit Assistance Apps. CIBIL, CIBIL v/s Experian v/s Equifax v/s High Mark, Five Credit Analytics (5 Cs), Credit Analytics. Role of technology in credit scoring and risk assessment. Relevant case studies and articles.

Skill Development Activities:

1. Analyze and report on profiles of prominent NBFCs in India.
2. Investigate various NBFCs and their principal business activities.
3. Research and report on investment companies and their services in local districts.
4. Conduct an analysis of asset financing companies in your region.
5. Examine how credit companies assess and grant credit to local businesses.
6. Explore and report on fintech innovations in the NBFC sector.
7. Analyze the impact of recent regulatory changes on the NBFC landscape.

Note: Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. Ravi Puliani and Mahesh Puliani, (2016), Manual of Non-Banking Financial Companies (NBFCs), Bharat Law House Pvt. Ltd, 15th edition.
2. Jafor Ali Akhan, (2010), Non-Banking Financial Companies (NBFCs) in India: Functioning and Reforms.
3. Taxmann's Non-Banking Financial Companies (NBFCs) by Indian Institute of Banking, Finance (IIBF).
4. Reports of RBI on NBCFs.

Note: Latest edition of text books may be used.

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 4.3.T		
Name of the Course: Corporate Tax Planning and Management		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom Lectures, Case Analysis, Group Discussion, Seminars & Assignments, etc.		
Course Learning Objectives:		
a) To familiarize students with the concept of a company, including different types of companies under the Income Tax Act and international tax laws. b) To equip students with the fundamental concepts of corporate tax and the computation of corporate tax liabilities. c) To enable students to understand and apply tax planning provisions when starting a new business. d) To analyze tax planning provisions in the context of financial management decisions. e) To evaluate tax planning provisions related to specific managerial decisions.		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the concepts of a company and relevant international tax laws. b) Compute the tax liability of companies using appropriate procedures. c) Apply tax planning provisions effectively for new business ventures. d) Implement tax planning strategies in financial management decisions. e) Analyze and apply tax planning provisions to specific managerial contexts.		
Syllabus:		Hours
Module No. 1: Introduction		10
Introduction - Definition of Company - Indian Company, Domestic Company, Foreign Company, Widely-held Company, Closely held Company, Residential Status of a Company and Incidence of Tax. International Taxation - Meaning, International Tax Conflicts and Double Taxation, Double Tax Treaties, Domestic Tax Systems, Anti-avoidance Measures. Relevant case studies and articles.		
Module No. 2: Computation of Taxable Income and Tax Liability of Companies		15
Introduction - Computation of Taxable Income under Different Heads of Income as Applicable to Companies: Profits and Gains of Business and Profession, Capital Gains and Income from Other Sources, Carry Forward and Set off of Losses in Case of Companies - Deductions from Gross Total Income -Minimum Alternate Tax. Illustrative Problems. Relevant case studies and articles.		
Module No. 3: Tax Planning for New Business		10
Introduction - Tax Planning with Reference to Location, Nature and Form of Organization of New Business. Illustrative Problems. Relevant case studies and articles.		
Module No. 4: Tax Planning and Financial Management Decisions		10

Introduction - Tax Planning Relating to Capital Structure Decisions, Dividend Policy, Inter-corporate Dividends and Bonus Shares - Illustrative Problems. Relevant case studies and articles.	
Module No.5: Tax Planning and Management Decisions	15
Introduction - Tax Planning in Respect of Own or Lease, Make or Buy Decisions, Repair, Replace, Renewal or Renovation, Shut-down or Continue Decisions and Purchase by Installment and Hire. Illustrative Problems. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Identify and categorize deductions and exemptions available to corporate assesses under the Income Tax Act. 2. Write a report on ethical practices that corporate assesses should follow while complying with tax planning provisions. 3. Prepare a comprehensive report on tax changes resulting from the latest Finance Act, focusing on specific years. 4. Analyze and report on penalties and prosecutions for non-payment or delayed payment of income tax by corporate assesses. 5. Outline the procedure for filing income tax returns for corporate assesses. 6. Conduct a case study on a company's tax planning strategy and its implications on business performance. 7. Develop a presentation on recent trends in corporate tax planning and management. 	
Note: Any other activities in addition to the above, which are relevant to the course.	
Text Books: <ol style="list-style-type: none"> 1. Girish Ahuja and Ravi Gupta, Direct Taxes - Law and Practice, Bharat Law House Pvt. Ltd., New Delhi. 2. Lakhotia, Corporate Tax Planning and Management, Vision Publishers. 3. Lal B.B., Direct Taxes, Kalyani Publications. 4. Lal B.B., N. Vashisht, Direct Taxes, Pearson Education. 5. Manoharan T.N., and Hari .G.R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai. 6. Mehrothra H.C. and S.P. Goyal, Direct Taxes, Sahitya Bhawan, Agra. 7. Vinod K. Singhania and Kapil Singhania, Direct Taxes - Law and Practice, Taxmann Publications (P) Ltd., New Delhi. 	
Note: Latest edition of text books may be used.	

Name of the Program: Master of Commerce (M.Com.)		
Course Code: M.Com. 4.4.T		
Name of the Course: Goods and Services Tax		
Course Credits	No. of Hours per Week (LTP)	Total No. of Teaching Hours
4 Credits	4 + 0 + 0 (4 Hrs)	60 Hrs
CIA (CCE + IAT)	SEE	Total Marks
30 Marks	70 Marks	100
Pedagogy: Classroom lectures, Group discussions, Seminars, Case studies and Field works etc.,		
Course Learning Objectives:		
a) Understand the fundamental concepts and definitions related to Goods and Services Tax (GST). b) Comprehend the mechanisms of taxation under GST, including the forward charge, reverse charge, composite supply, mixed supply, and various exemptions. c) Learn the rules related to supply, including time, place, and value of supply. d) Compute the GST payable by a supplier, factoring in eligible Input Tax Credit (ITC). e) Familiarize with the registration process under GST law and its implications.		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Explain the basic concepts and principles of GST as outlined in the CGST Act. b) Calculate the assessable value of transactions related to goods and services for tax liability determination. c) Determine the time, place, and value of supply under GST regulations. d) Compute the amounts of CGST, SGST, and IGST payable, considering eligible input tax credits. e) Identify the requirements for registration under GST law and determine liability for registration.		
Syllabus:		Hours
Module No. 1: Introduction		08
Introduction - Fundamentals of GST -Constitution [101st Amendment] Act, 2016 , Meaning of GST, Features of GST as introduced in India, Advantages of GST, One Nation - One Tax, Model of GST in India, Goods and Services Tax Network [GSTN], GST Council, Important Definitions under CGST Act. Relevant case studies and articles.		
Module No. 2: Levy and Collection of GST		14
Introduction - Concept of Supply - Scope of Supply, Composite and Mixed Supplies, Levy and Collection, Composition Levy Scheme, Exemptions, Person Liable to pay GST, Supply of Goods or Services or both to or by Special Economic Zone, Computation of Tax Liability and Payment of Tax. Relevant case studies and articles.		
Module No. 3: Time, Place and Value of Supply under GST		10
Introduction - Time of Supply, Place of Supply, Value of Supply, Change in Rate of Tax in respect of Supply of Goods or Services-Illustrative Problems. Relevant case studies and articles.		

Module No.4: Input Tax Credit (ITC) System under GST	12
Introduction - Eligibility for taking Input Tax Credit (ITC), Blocked Credits, Method of Reversal of Credits, Input Tax Credit in Special Circumstances, Input Tax Credit in respect of goods sent for Job-work, Distribution of Credit by Input Service Distributor (ISD) -Illustrative Problems. Relevant case studies and articles.	
Module No.5: Registration under GST	16
Introduction, - Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Concept of Distinct Person under GST, Deemed Registration, Cancellation of Registration, Revocation of Registration, Tax Invoice, Credit and Debit Notes and Other Documents under GST. Relevant case studies and articles.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Prepare a report on the need for the introduction of GST in India, analyzing its impact on the economy. 2. Survey and report on the awareness levels of small traders regarding the Composition Levy Scheme and its benefits. 3. Identify and summarize the special provisions applicable to Non-Resident Taxable Persons and Casual Taxable Persons under GST laws. 4. Compile a report detailing the processes involved in filing outward and inward supply statements, including consolidated monthly returns and the concept of matching. 5. Gather various forms required for registration under the GST Act and present a guide on their purpose and usage. <p>Note: Any other activities in addition to the above, which are relevant to the course.</p>	
Text Books: <ol style="list-style-type: none"> 1. H.L. Bhatia, Public Finance, Vikas Publishing House. 2. Balachandran. V, Indirect Taxation, Sulthan Chand and Sons. 3. V.S. Datey, Indirect Tax- Law and Practice, Taxmann's Publication. 4. V.S. Datey, GST- Ready Reckoner, Taxmann's Publication. 5. Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Services Tax, Karnataka Law Journal Publications, Bangalore. 6. Pullani and Maniyar, Goods and Services Tax, Karnataka Law Journal, Bangalore. 7. The Central Goods and Services Tax Act, 2017. 8. Central Goods and Services Tax (CGST) Rules, 2017. 9. ICAI Study Material. <p>Note: Latest edition of text books may be used.</p>	

15.1 Criteria for Continuous Internal Assessment (CIA) & IAT question paper pattern**Continuous Internal Assessment (CIA)
{w.e.f. 2024-25 Onwards}**

SL.No.	Particulars	Marks	
I	Parameters of the Evaluation	4 Credits	2 Credits
	i. Continuous & Comprehensive Evaluation (CCE)*	20 Marks	10 Marks
	ii. Internal Assessment Tests (IAT)**	10 Marks	5 Marks
	Total of CIA [I]	30 Marks	15 Marks
II	Semester End Examination (SEE) [II]	70 Marks	35 Marks
	Total of CIA and SEE [I & II]	100 Marks	50 Marks

i. ***Continuous & Comprehensive Evaluation (CCE):** The CCE will account for a maximum of 20% of the total course marks (20 marks for 4-credit courses and 10 marks for 2-credit courses). Before the start of each semester's academic sessions, faculty members will select from the following assessment methods, each worth five marks. A minimum of four methods must be chosen for 4-credit courses and two methods for 2-credit courses:

1. Individual Assignments
2. Group Assignments
3. Seminars
4. Quizzes
5. Group Discussions
6. Case studies/Case lets
7. Practical orientation on self-awareness, empathy, decision making, problem solving, effective communication, interpersonal relationship, coping with stress, coping with emotions, critical thinking, creative thinking (Ten core Life Skills as laid down by WHO)
8. Participatory & Industry-integrated learning
9. Practical activities / problem solving exercises
10. Class room presentations

11. Analysis of Industry/Technical/Business Reports
12. Reports on Guest Lectures / Webinars / Industrial Visits
13. Industrial / Social / Rural projects
14. Participation in Seminars/ Academic Events/Symposia, etc.
15. Field visits
16. Mini projects/capstone projects
17. Class discussion
18. Brain storming
19. Role plays
20. Business games and simulations
21. Situation analysis
22. Debates and story telling
23. Reports Viva Voce
24. Any other academic activity

Note: For the Industry Analysis Report, Community Impact Initiatives Report, Organizational Study Report, Teaching Practice, and Project Report, the Continuous Internal Evaluation (CIE) will be conducted using the Reports Viva Voce assessment method only.

ii. ** Internal Assessment Tests (IAT): The IAT will carry a maximum weightage of 10% of the total course marks (10 marks for 4-credit courses and 5 marks for 2-credit courses). Under this component, two tests will be conducted per semester, each worth 30 marks, scaled down to 5 marks each or 2.5 marks for the respective courses. The Department/Colleges will conduct the IAT according to the question paper pattern provided.



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**Question Paper Pattern w.e.f. 2024-25 onwards
Internal Assessment Test**

Name of the Course:

Name of the Course Code.....

Time: 01 Hr.

Max. Marks: 30

Note: Answer any TWO complete questions, selecting one full question from each module.

Module No.

1. 14 Marks

OR

2. 14 Marks

Module No.

3. 16 Marks

OR

4. 16 Marks

Instructions for Question Paper Setters:

1. The question paper setter shall use Revised Bloom's Taxonomy action verbs, as students' answers are assessed based on course outcomes (as part of Outcome-Based Education, OBE).
2. The question paper setter shall formulate two questions from each module according to the specified pattern
3. Each module may include sub-questions.

Example:

1. A..... (4 Marks)

B..... (10 Marks)

Or

2. A..... (4 Marks)

B..... (10 Marks)

4. While setting sub-questions, question paper setters may assign weightage to the marks based on the importance of each question, but the total should not exceed the maximum marks allocated for the module.



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15.2 Question Paper Pattern for Semester End Examination (SEE)

Semester End Examination (4 Credits)

Question Paper Pattern w.e.f. 2024-25 onwards

Name of the Course:

Time: 03 Hrs.

Max. Marks: 70

Note: Answer any FIVE complete questions, selecting one full question from each module.

Module No. 01

1. 14 Marks

OR

2. 14 Marks

Module No. 02

3. 14 Marks

OR

4. 14 Marks

Module No. 03

5. 14 Marks

OR

6. 14 Marks

Module No. 04

7. 14 Marks

OR

8. 14 Marks

Module No. 05

9. 14 Marks

OR

10. 14 Marks


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Instructions for Question Paper Setters:

1. The question paper setter shall use Revised Bloom's Taxonomy action verbs to ensure that student responses are assessed based on course outcomes, as part of Outcome-Based Education (OBE).
2. The question paper setter shall include two questions from each module, adhering to the specified pattern.
3. Each module may include sub-questions.

Example:

1. A..... (4 Marks)
B..... (10 Marks)
Or
2. A..... (4 Marks)
B..... (10 Marks)

4. While setting sub-questions, question paper setters may assign weightage to each sub-question based on its importance and relevance. However, the total weightage for all sub-questions must not exceed the maximum marks allocated for the module.


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Semester End Examination (2 Credits)

Question Paper Pattern w.e.f. 2024-25 onwards

Name of the Course:

Time: 1 ½ Hrs.

Max. Marks: 35

Note: Answer any FIVE complete questions, selecting one full question from each module.

Module No. 01

1. 7 Marks

OR

2. 7 Marks

Module No. 02

3. 7 Marks

OR

4. 7 Marks

Module No. 03

5. 7 Marks

OR

6. 7 Marks

Module No. 04

7. 7 Marks

OR

8. 7 Marks

Module No. 05

9. 7 Marks

OR

10. 7 Marks


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Instructions for Question Paper Setters:

1. The question paper setter shall use Revised Bloom's Taxonomy action verbs to ensure that student responses are assessed based on course outcomes, as part of Outcome-Based Education (OBE).
2. The question paper setter shall include two questions from each module, adhering to the specified pattern.
3. Each module may include sub-questions.

Example:

1. A..... (2 Marks)
B..... (5 Marks)
Or
2. A..... (2 Marks)
B..... (5 Marks)

4. While setting sub-questions, question paper setters may assign weightage to each sub-question based on its importance and relevance. However, the total weightage for all sub-questions must not exceed the maximum marks allocated for the module.


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16	Guidelines for Reports and Viva Voce
	16.1. Industry Analysis Report & Viva Voce
	16.2. Community Impact Initiatives Report & Viva Voce
	16.3. Internship Study: Report & Viva Voce
	16.4. Teaching Practice Report & Viva Voce
	16.5. Project Report & Viva Voce



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Guidelines Governing the Industry Analysis Report and Viva Voce

MASTER OF COMMERCE (M.Com.)

{W.e.f. 2024-25 Onwards}



Department of Studies in Commerce

Shivangothri Campus, Davangere University, Davangere - 577 007

Srinivas
Chairman

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Davangere University
Shivangotri, Davangere-7

Index

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3.	24PGIAR 3.0	Writing of Industry Analysis Report	3
4.	24PGIAR 4.0	Submission of the Industry Analysis Report	6
5.	24PGIAR 5.0	Evaluation of the Report and Viva Voce Examination	6
6.	24PGIAR 6.0	Miscellaneous	7
7.	24PGIAR 7.0	Appendices	7 - 14


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24PGIAR 1.0	Overview of the Industry Analysis																	
	<ul style="list-style-type: none">• Industry analysis is a crucial market assessment tool used to understand the competitive dynamics within an industry. It enables students to grasp various aspects of an industry, such as demand-supply statistics, the level of competition, the positioning of the industry against emerging competitors, future prospects, and the impact of technological advancements. Additionally, it considers the credit systems prevalent within the industry and external factors influencing its performance.• For entrepreneurs and companies, industry analysis provides insights into their positioning relative to other industry participants. It helps identify both opportunities and threats, offering a clear understanding of the current and future landscape of the industry. By analyzing these factors, businesses can better differentiate themselves from competitors and leverage their unique strengths to gain a competitive advantage.• According to the Scheme of Teaching and Evaluation, every student is required to undertake an industry analysis under the supervision of a faculty member or guide. Students are expected to approach this task with commitment, quality, and integrity.																	
24PGIAR 1.1	Objectives of Industry Analysis																	
	<ol style="list-style-type: none">1) Identify Key Environmental Factors: To recognize the critical external factors that shape the dynamics of an industry.2) Utilize Analytical Tools and Methodologies: To demonstrate the ability to apply various analytical tools and methodologies tailored to different types of industries.3) Assess Opportunities and Threats: To evaluate the opportunities and threats that firms face within a competitive environment.4) Understand Industry Prospects and Challenges: To showcase knowledge regarding the prospects and challenges prevalent in the industry.5) Develop a Comprehensive Professional Report: To create a detailed professional report summarizing the findings and insights from the conducted industry analysis.																	
24PGIA 1.2	Selection of Industrial Sector for Analysis																	
	<table><tr><th>Industrial Sector</th><th>Industrial Sector</th></tr><tr><td>Agriculture and Allied Industries</td><td>MSME</td></tr><tr><td>Automobiles</td><td>Oil and Gas</td></tr><tr><td>Auto Components</td><td>Pharmaceuticals</td></tr><tr><td>Aviation</td><td>Ports</td></tr><tr><td>Banking</td><td>Power</td></tr><tr><td>Biotechnology</td><td>Railways</td></tr><tr><td>Cement</td><td>Real Estate</td></tr></table>		Industrial Sector	Industrial Sector	Agriculture and Allied Industries	MSME	Automobiles	Oil and Gas	Auto Components	Pharmaceuticals	Aviation	Ports	Banking	Power	Biotechnology	Railways	Cement	Real Estate
Industrial Sector	Industrial Sector																	
Agriculture and Allied Industries	MSME																	
Automobiles	Oil and Gas																	
Auto Components	Pharmaceuticals																	
Aviation	Ports																	
Banking	Power																	
Biotechnology	Railways																	
Cement	Real Estate																	

	Chemicals	Renewable Energy
	Consumer Durables	Retail
	Defence Manufacturing	Roads
	E-Commerce	Science and Technology
	Education and Training	Services
	Electronics System Design & Manufacturing	Steel
	Engineering and Capital Goods	Telecommunications
	Financial Services	Textiles
	FMCG	Tourism and Hospitality
	Gems and Jewellery	Manufacturing
	Healthcare	Media and Entertainment
	Infrastructure	Medical Devices
	Insurance	Metals and Mining
	IT & BPM	
24PGIA 2.0	Commencement of Industry Analysis	
24PGIA 2.1	<ol style="list-style-type: none"> 1) Students in the First Semester, after completing the orientation program, must undergo an industry analysis under the guidance of their respective Faculty Member/Guide, as outlined in the Calendar of Events (COE) issued by the Chairperson/Head/Principal. 2) This industry analysis carries two (2) credits during the First Semester of the program. 3) Once a student selects an industry for analysis, they must submit a duly completed Registration Form to their guide. The format for the Registration Form is provided in Appendix I, and it will be maintained by the Office of the Chairperson/Head/Principal. 4) Industry analyses submitted by students should not be identical. If any similarities arise, students must ensure that their analyses are entirely distinct. 5) Students and their guides are encouraged to have regular interactions. Students should maintain a Work Diary to enhance the quality of their work. The format for the Work Diary is provided in Appendix II. 	
24PGIA 2.2	Role and Responsibilities of Guides:	
	<ol style="list-style-type: none"> a) Faculty members with an M.Com./MBA or an equivalent degree are eligible to guide students in their industry analysis. b) The guide shall monitor the progress of students throughout the process, from the selection of the industry analysis topic to the submission of the final report. c) Guides are authorized to reject any report that does not meet the expected standards outlined in the guidelines. d) Since the analysis is based on secondary data, students must ensure that the data used is relevant, adequate, and used with discretion. 	
24PGIA 3.0	Industry Analysis Report Writing:	
24PGIA 3.1	<p>The following are the preliminary pages of the Industry Analysis Report. Students are required to adhere to this sequence:</p> <ol style="list-style-type: none"> a) Cover Page and Title Page (Format - Appendix III) 	

	b) Declaration by the student (Format – Appendix IV) c) Certificate of Originality by the Guide (Format-Appendix V) d) Acknowledgement e) Table of Contents (Format- Appendix VI) f) List of Tables (Format – Appendix VII) g) List of Graphs (Format – Appendix VIII) h) Executive Summary
24PGIA 3.2	<p>Content of the Chapters:</p> <p>This section provides an indicative framework for students regarding the content of the chapters in the Industry Analysis Report:</p> <ol style="list-style-type: none"> Chapter One: An Overview and Classification of Industries. <ul style="list-style-type: none"> Introduction to Industries Definition and significance of industries in the economy. Types of Industries Primary, Secondary, Tertiary, and Quaternary industries. Industrial Sector Classifications By ownership (public, private, joint, cooperative). By scale (small, medium, large enterprises). Conceptual Framework Overview of key concepts relevant to industry analysis. Importance of industry classification in analysis. Chapter Two: Industry Growth and Evolution <ul style="list-style-type: none"> Industry Life Cycle Analysis Stages: Introduction, Growth, Maturity, Decline. Characteristics and implications for businesses at each stage. Development of an Industry Historical context and milestones in the industry's evolution. The Impact of Regulations on Industry Structure Key regulations affecting the industry. Regulatory changes and their impact. Technological Changes and Industry Structure Role of innovation and technology in industry evolution. Emerging technologies shaping the industry. Market Trends and Future Outlook Current trends influencing growth. Future prospects based on market analysis. Chapter Three: Tools and Techniques for Industry analysis <ul style="list-style-type: none"> Michael Porter's Five Forces Model Detailed explanation of each force and its application. PEST Analysis Political, Economic, Social, and Technological factors affecting the industry. Ratio Analysis Key financial ratios relevant to industry performance. Comparative analysis with industry benchmarks. SWOT Analysis In-depth SWOT for key players in the industry.

	<ul style="list-style-type: none"> • Other Analytical Tools (Optional) Value Chain Analysis. Benchmarking against competitors. Market Share Analysis. <p>4. Chapter Four: Summary of Findings, Conclusion and Suggestions.</p> <ul style="list-style-type: none"> • Summary of Key Findings Concise recap of insights gained from the analysis. • Conclusion Overall implications for stakeholders in the industry. • Suggestions for Industry Participants Strategic recommendations based on the analysis. • Future Research Directions • Areas for further investigation or analysis. <p>Learning Experience</p> <ul style="list-style-type: none"> • Reflections on the Learning Process Personal insights and challenges encountered during the analysis. • Skill Development Skills gained through the research process. <p>Bibliography (Format - Appendix IX)</p> <p>Appendices / Annexures (If Any):</p> <ul style="list-style-type: none"> • Supporting Materials Additional data, charts, or documents relevant to the analysis. • Documentation of Issues Any problems encountered during the analysis that may be useful for future reference.
24PGIA 3.3	<p>Presentation of the Report:</p> <p>a) Paper Format: Typing/Writing should be done on one side of A4 size paper.</p> <p>b) Margins:</p> <ul style="list-style-type: none"> • Left margin: 1.75 inches • Right, top, and bottom margins: 1 inch each. <p>c) Font Settings:</p> <ul style="list-style-type: none"> • Font: Times New Roman • Chapter Heading: 14 pt, Centered, Capitalized • Sub-heading: 12 pt, Bold • Body Text: 12 pt <p>d) Line Spacing:</p> <ul style="list-style-type: none"> • Main text: 1.5 line spacing • Quotations and footnotes: Single line spacing. <p>e) Page Numbers:</p> <ul style="list-style-type: none"> • Main text pages should carry Arabic numerals centered at the bottom. • Title page, Acknowledgment, Table of Contents, etc., should be numbered using lowercase Roman numerals. <p>f) Chapter and Subdivision Numbering:</p>

	<ul style="list-style-type: none"> • Use Arabic numerals only for numbering chapters, divisions, and sub-divisions. • For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2. <p>g) Tables, Graphs, and Diagrams:</p> <ul style="list-style-type: none"> • Each should have a respective number, caption, and source. • Tables and figures should be centered on the page. <p>h) Endnotes and Citations:</p> <ul style="list-style-type: none"> • Endnotes should be numbered consecutively within each chapter or throughout the entire report. • Citations in the main text should include the author(s) name and year, e.g., Sharma (2011) or (Sharma, 2011) as applicable. • Full references for citations must be included in the Bibliography.
24PGIA 3.4	Plagiarism:
	<p>a) Copying material from any source without appropriate referencing will initiate plagiarism procedures, and the University will take severe action in such cases.</p> <p>b) All materials related to the industry analysis must be shown to the guide and retained by the students until the University has declared the results. Students are advised not to dispose of the materials after submitting their report, as they may be asked to present them as part of the viva voce or otherwise.</p>
24PGIA 4.0	Submission of the Industry Analysis Report:
	<p>a) Students must submit three (3) hardbound (Normal binding) copies of the report for evaluation: one copy for themselves, one for the University, and one for the institute/college/department.</p> <p>b) Students must also submit a soft copy of the report to the Chairman/HoD/Principal of the concerned institute/college.</p> <p>c) The Chairman/HoD/Principal shall consolidate the soft copies of all students' reports and submit them to the University as per the event calendar.</p>
24PGIA 5.0	Evaluation of the Report and Viva Voce Examination
	<p>a) The Department Council of the Department of Studies in Commerce at Davangere University shall prepare panel of examiners to evaluate the report and conduct the viva voce examination.</p> <p>b) The panel of examiners will evaluate the report for 35 marks according to the evaluation format (Appendix X) and conduct the viva voce for 15 marks as per the format (Appendix XI).</p> <p>c) The evaluation of the report and the viva voce shall be conducted by the panel of examiners at the Shivagangothri and Jnanagangothri campuses only.</p> <p>d) The panel of examiners shall submit the consolidated marks to the Chairman (BoE) of the Department of Studies in Commerce at Davangere University.</p> <p>e) The Chairman (BoE) of the Department of Studies in Commerce shall submit the final consolidated marks to the Registrar (Evaluation) of</p>

	Davangere University after obtaining approval from the Dean of the Faculty of Commerce and Management at Davangere University.
24PGIA 6.0	Miscellaneous
24PGIA 6.1	The Industry Analysis guidelines should be read as a whole for the purpose of interpretation.
24PGIA 6.2	Wherever the words "he," "him," and "his" occur in the regulations, they also include "she," "her," and "hers."
24PGIA 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines, the decision of the Dean of the Faculty of Commerce and Management shall be final with approval of the University authorities.
24PGIA 6.4	The University may modify or amend the guidelines at any time, and such modifications or amendments shall apply to all students from the date notified by the Department/University.

24PGIAR 7.0: Appendices

Appendix - I Registration Form

1. Name of the Student :
2. Name of the Guide :
3. Proposed Industry Sector :
4. Write a brief note on Industry Sector: (Minimum 150 to 200 words)

Student's Signature:

Guide's Signature with date

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Appendix II
Work Diary

Date of the meeting	Topics discussed	Progress as on date	Signature of the faculty

Note: The Guide and students are expected to meet regularly.

Signature of the Student


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Appendix III

COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Industry Analysis Report submitted in partial fulfillment of the requirements for the
award of the Degree of

MASTER OF COMMERCE

of

Name of the University

< Font size Arial Narrow 14-All caps & Bold>



Example

By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

Name of guide.

Designation of guide

Name of the University

Name of the University

2024-2025 (Font Size 14)

[NOTE: Cover page should not contain any page number]


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Appendix IV

DECLARATION (BY THE STUDENT)

I hereby declare that the Industry Analysis Report entitled "*Title of the Report,*" submitted to the Department of Studies in Commerce, Davangere University, Davangere, is a record of original work done by me under the guidance of "*Guide Name, Designation, Department, and University.*" This report is submitted in partial fulfillment of the requirements for the award of the Master's Degree in Commerce by Davangere University.

I also declare that this report is the result of my own efforts and has not been submitted to any other university or institution for the award of any other degree, diploma, or certificate.

Place:

Name :

Date:

Register Number:


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Shivagangotri, Davangere-7

Appendix V

CERTIFICATE OF ORIGINALITY

(To be given by Guide and Department)

Date:

This is to certify that the Industry Analysis Report titled "_____"
is an original work of Mr./Ms. _____, bearing University Register Number
_____. This report is being submitted in partial fulfillment of the
requirements for the award of the Master's Degree in Commerce by Davangere
University.

The report has not been submitted previously to this University or any other
institution for the fulfillment of any course of study.

Signature of the Guide

Signature of the Chairman

Date:

Date:


Chairman
B O S Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

Appendix VI Table of Contents

Report Structure

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3	Tools and Techniques for Industry Analysis	
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Appendix IX

Bibliography (APA Format)

Books

Abraham, K. (2021). *The dynamics of economic reforms: Economic liberalization and political transformation*. New Delhi: McGraw Hill Education.

Edited Volume

Aharoni, Y. (2009). On measuring the success of privatization. In R. Ramamurthi & R. Vernon (Eds.), *Privatization and control of state-owned enterprises* (pp. xx-xx). Washington, D.C.: World Bank.

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Appendix X

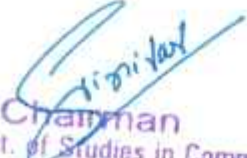
Industry Analysis Report Evaluation format for 35 Marks

Sl. No.	Registration No.	Name of the Students	35 Marks					Total Marks Secured
			An Overview and Classification of Industries (7 Marks)	Industry Growth and evolution (7 Marks)	Tools and Techniques for Industry Analysis (9 Marks)	Summary of Findings, Suggestions and Conclusion (7 Marks)	Report Writing Style (5 Marks)	

Appendix XI

Industry Analysis Viva Voce format for 15 Marks

Sl. No.	Registration No.	Name of the Students	15 Marks					Total Marks Secured
			Self-Introduction (2 Marks)	Confidence (02 Marks)	Communication Skills (03 Marks)	Question and Answer on reports (05 Marks)	Learning Experience (03 Marks)	


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Guidelines Governing the Community Impact Initiatives (CII) Report and Viva Voce

MASTER OF COMMERCE (M.Com.)

[W.e.f. 2024-25 Onwards]



Department of Studies in Commerce

Shivagangothri Campus, Davangere University, Davangere - 577 007


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24PGCII 1.0	Overview of the Community Impact Initiatives Report
	<ul style="list-style-type: none"> • The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, both now and in the future. At its core are the 17 Sustainable Development Goals (SDGs), which represent an urgent call to action for all countries—both developed and developing—within a global partnership. These goals recognize that ending poverty and other forms of deprivation must be integrated with strategies that enhance health and education, reduce inequality, and stimulate economic growth—all while addressing climate change and preserving our oceans and forests (https://sdgs.un.org/goals). • As centers of knowledge and innovation, universities and institutes play a vital role in educating youth about sustainable development and addressing the challenges outlined in this transformative agenda. • As one of the young universities in the State of Karnataka, with the development of socially responsible youth as a core objective, the Department of Studies in Commerce has initiated a research-oriented course aptly named Community Impact Initiatives (CII) Report. Through this course, students will work on and report various social initiatives and schemes from Government, NGOs, private institutions, and other relevant organizations that have made a significant impact on the community and contributed to achieving the Sustainable Development Goals or uplifting socially disadvantaged groups. • In accordance with the Scheme of Teaching and Evaluation, every student is required to undertake a Community Impact Initiatives Report under the supervision of a faculty member/guide. Students are expected to approach this project with commitment, quality, and integrity, ensuring that their work reflects the values of social responsibility and sustainability. • Additionally, students will be encouraged to engage with local communities, gather first-hand data, and collaborate with stakeholders to enhance the relevance and effectiveness of their reports.
24PGCII 1.1	Objectives of the Community Impact Initiatives Report
	<ol style="list-style-type: none"> a) To identify the various initiatives undertaken by the Government and other organizations aimed at the welfare of society as a whole. b) To assess and report on the impact of these initiatives on beneficiaries. c) To identify the challenges faced by beneficiaries in accessing various social welfare schemes. d) To develop a comprehensive professional report on the community impact initiatives conducted. e) To propose workable models and frameworks for enhancing the quality and delivery of various community impact initiatives and schemes.

	f) To evaluate the sustainability and long-term effects of these initiatives on the community.
24PGCII 1.2	Selection of the Community Impact Initiatives
	<p>Students can choose any community impact initiative or scheme of the State or Central Government. The indicative list is provided below for reference:</p> <ul style="list-style-type: none"> • Central /State Government schemes & benefits to the migrant community • Annabhagya for BPL beneficiaries towards subsidies for Other items • Annabhagya for APL beneficiaries towards subsidies for Food Grains • National Rural Employment Guarantee Scheme • Rashtriya Swasthya Bhima Yojana • Pradhana Mantri Maatru Vandana Yojane • National Urban Livelihood Mission • National Rural Livelihood Mission • National Food Security Mission • National Plan for Bovine Breeding & Diary Development • Interest Subsidy for Crop Loan and Self-help groups • Rajiv Gandhi Scheme for empowerment of Adolescent Girls (SABALA) • Micro Credit Financing for SHGs • Swachh Bharat Mission (SBM) • Beti Bachao Beti Padhao (BBBP) • Pradhan Mantri Awas Yojana (PMAY) • Pradhan Mantri Jan-Dhan Yojana (PMJDY) • Deen Dayal Upadhyay Gram Jyoti Yojana (DDUGJY) • Pradhan Mantri Ujjwala Yojana (PMUY) • Scheme of Grant in Aid to Voluntary Organisations working for Scheduled Castes • Pre-Matric Scholarship to the SC Students studying in classes IX & X • Pre-Matric Scholarships to the Children of those Engaged in occupations involving cleaning and prone to health hazards • Post-Matric Scholarship for SC students • Central Sector Scholarship of Top Class Education for SC Students • National Overseas scholarship • National Fellowship for Scheduled Caste Students • Atmanirbhar Bharat Abhiyan • Mission Karmayogi • Pradhan Mantri SVANidhi Scheme • Samarth Scheme • Savya Shiksha Abhiyaan • Rashtriya Gokul Mission • Production Linked Incentive (PLI) Scheme • PM FME – Formalization of Micro Food Processing Enterprises Scheme • Kapila Kalam Program • Pradhan Mantri Matsya Sampada Yojana

	<ul style="list-style-type: none"> • National Digital Health Mission • Solar Charkha Mission • SVAMITVA Scheme • Samarth Scheme • Sahakar Pragya Initiative • Integrated Processing Development Scheme • Housing for All Scheme • Sovereign Gold Bond Scheme • Fame India Scheme • KUSUM Scheme • Nai Roshni Scheme • Swadesh Darshan Scheme • National Water Mission • National Nutrition Mission • Operation Greens Scheme • Deep Ocean Mission • PM-KISAN (Pradhan Mantri Kisan Samman Nidhi) Scheme • Pradhan Mantri Kisan Maan Dhan Yojana • PM Garib Kalyan Yojana (PMGKY) • Pradhan Mantri Shram Yogi Maan-Dhan • New Jal Shakti Ministry • Jan Dhan Yojana • Skill India Mission • Make in India • Sansad Adarsh Gram Yojana • Sukanya Samriddhi Scheme - Beti Bachao Beti Padhao • HRIDAY Scheme • PM Mudra Yojna • Ujala Yojna • Atal Pension Yojana • Prime Minister Jeevan Jyoti Bima Yojana • Pradhan Mantri Suraksha Bima Yojana • AMRUT Plan • Digital India Mission • Gold Monetization Scheme • UDAY • Start-up India • Setu Bhartam Yojana • Stand Up India • Prime Minister Ujjwala Plan • National Mission for Clean Ganga (NMCG) • Atal Bhujal Yojana (ABY)
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	<ul style="list-style-type: none"> • Prime Minister's Citizen Assistance and Relief in Emergency Situation (PM CARES) • Aarogya Setu • Ayushman Bharat • UMANG - Unified Mobile Application for New-age Governance • PRASAD Scheme - Pilgrimage Rejuvenation And Spirituality Augmentation Drive • Saansad Adarsh Gram Yojana (SAGY) • Shramev Jayate Yojana • Smart Cities Mission • Pradhan Mantri Gram Sadak Yojana (PMGSY) • Mission for Integrated Development of Horticulture (MIDH) • National Beekeeping & Honey Mission (NBHM) • Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) • Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme • Unique Land Parcel Identification Number (ULPIN) Scheme • UDID Project • eSanjeevani Programme (Online OPD) • Pradhan Mantri Swasthya Suraksha Yojana • YUVA Scheme for Young Authors • Ethanol Blended Petrol (EBP) Programme • Scheme for Adolescent Girls (SAG) • Babu Jagjivan Ram Chhatrawas Yojana • Free Coaching Scheme for SC and OBC Students • Credit Enhancement Guarantee Scheme for the Scheduled Castes (SCs) • National Safai Karamcharis Finance and Development Corporation (NSKFDCC) • National Scheduled Castes Finance and Development Corporation (NSFDC) • Special Central Assistance to Scheduled Caste Sub Plan (SCA to SCSP) • Scheme of Assistance to Scheduled Castes Development Corporations (SCDCs) • Self-Employment Scheme for Rehabilitation of Manual Scavengers (SRMS) • Venture Capital Fund For Scheduled Castes • Centrally Sponsored Scheme for implementation of the Protection of Civil Rights Act, 1955 and the Scheduled Castes and the Scheduled Tribes (Prevention of Atrocities) Act, 1989. • National Food Security Mission • New Social Security (Sandhya Suraksha) • Old Age Pension • National Family Benefit Scheme • National Family Benefit Scheme
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	<ul style="list-style-type: none"> • Destitute Widow Pension • Monthly Financial Assistance to the Physically Challenged and the Disabled Poor • Other initiatives/schemes relevant for the study.
24PGCII 2.0	Commencement of the Community Impact Initiatives Report
24PGCII 2.1	<ol style="list-style-type: none"> 1) Students of the Second Semester, after completing the First Semester End Examination (SEE), must undertake the Community Impact Initiatives reporting under the guidance of their respective faculty member/guide, as per the Calendar of Events (COE) issued by the Chairperson/ Head/Principal. 2) The Community Impact Initiatives Report carries two (2) credits during the Second Semester of the program. 3) Once the Community Impact Initiative(s) is chosen, students must submit a duly filled Registration Form to their guide. The format of the Registration Form is provided in Appendix I. This Registration Form shall be maintained by the Office of the Chairman/Head/Principal. 4) The Community Impact Initiative Reports submitted by students must not be identical. 5) Students and their guides shall have regular interactions. Students must maintain a Work Diary to enhance the quality of their work. The format for the Work Diary is provided in Appendix II.
24PGCII 2.2	Role and Responsibilities of Guides:
	<ol style="list-style-type: none"> a) Faculty members with an M.Com./MBA or an equivalent degree are eligible to guide students in their industry analysis. b) The guide shall monitor the progress of students throughout the process, from the selection of the industry analysis topic to the submission of the final report. c) Guides are authorized to reject any report that does not meet the expected standards outlined in the guidelines. d) Since the analysis is based on primary/secondary data, students must ensure that the data used is relevant, adequate, and used with discretion.
24PGCII 3.0	Writing of Community Impact Initiatives Report:
24PGCII 3.1	<p>The following are the preliminary pages of the Community Impact Initiatives Report. Students are required to adhere to this sequence:</p> <ol style="list-style-type: none"> a) Cover Page and Title Page (Format – Appendix III) b) Declaration by the student (Format – Appendix IV) c) Certificate of Originality by the Guide (Format-Appendix V) d) Acknowledgement e) Table of Contents (Format- Appendix VI) f) List of Tables (Format – Appendix VII) g) List of Graphs (Format – Appendix VIII) h) Executive Summary
24PGCII 3.2	Content of the Chapters: This section provides an indicative framework for students regarding the content of the chapters in the Community Impact Initiative Report:

1. **Chapter One: An Overview of the Scheme:** Introduction to the Scheme: Briefly describe the scheme, its objectives, and target beneficiaries.
 Conceptual Framework: Present the theoretical foundations or models relevant to the scheme.
 Historical Context: Discuss the origin and evolution of the scheme, including any policy changes over time.
 Implementation Strategy: Outline how the scheme is implemented, including key stakeholders and processes.
 Relevance to Community Needs: Explain why this scheme is important for the community it serves.

2. **Chapter Two: Results and Discussion:**

- **Methodology:** Describe the survey design, sample size, data collection methods, and analysis techniques.
- **Profile of Respondents:** Include demographic information (age, gender, socioeconomic status, etc.) and any relevant background information.
- **Impact Assessment:** Present findings on how the scheme has impacted respondents and the community, using both qualitative and quantitative data.
 - a) **Quantitative Data:** Use charts or graphs to represent survey results (e.g., satisfaction levels, changes in income, access to services).
 - b) **Qualitative Insights:** Include direct quotes or themes from open-ended survey responses that illustrate the impact.
- **Discussion:** Analyze the results in the context of existing literature and theories, highlighting any patterns or significant findings.

3. **Chapter Three: Summary of Findings, Conclusion and Suggestions.**

- **Summary of Key Findings:** Recap the most important results from Chapter Two.
- **Conclusions:** Draw overarching conclusions about the effectiveness and impact of the scheme based on the findings.
- **Recommendations:** Provide actionable suggestions for improving the scheme or addressing identified gaps, such as:
 - a. Enhancements in implementation strategies.
 - b. Suggestions for policy changes.
 - c. Areas for further research or exploration.
- **Implications for Future Schemes:** Discuss what can be learned from this analysis for similar community initiatives.

Learning Experience

- **Reflections on the Learning Process**
 Personal insights and challenges encountered during the analysis.
- **Skill Development**
 Skills gained through the research process.

	<p>Bibliography (Format - Appendix IX)</p> <p>Appendices / Annexures (If Any):</p> <ul style="list-style-type: none"> • Supporting Materials Additional data, charts, or documents relevant to the analysis. • Documentation of Issues <p>Any problems encountered during the analysis that may be useful for future reference.</p>
24PGCII 3.3	<p>Presentation of the Report:</p> <p>a) Paper Format: Typing/Writing should be done on one side of A4 size paper.</p> <p>b) Margins:</p> <ul style="list-style-type: none"> • Left margin: 1.75 inches • Right, top, and bottom margins: 1 inch each. <p>c) Font Settings:</p> <ul style="list-style-type: none"> • Font: Times New Roman • Chapter Heading: 14 pt, Centered, Capitalized • Sub-heading: 12 pt, Bold • Body Text: 12 pt <p>d) Line Spacing:</p> <ul style="list-style-type: none"> • Main text: 1.5 line spacing • Quotations and footnotes: Single line spacing. <p>e) Page Numbers:</p> <ul style="list-style-type: none"> • Main text pages should carry Arabic numerals centered at the bottom. • Title page, Acknowledgment, Table of Contents, etc., should be numbered using lowercase Roman numerals. <p>f) Chapter and Subdivision Numbering:</p> <ul style="list-style-type: none"> • Use Arabic numerals only for numbering chapters, divisions, and sub-divisions. • For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2. <p>g) Tables, Graphs, and Diagrams:</p> <ul style="list-style-type: none"> • Each should have a respective number, caption, and source. • Tables and figures should be centered on the page. <p>h) Endnotes and Citations:</p> <ul style="list-style-type: none"> • Endnotes should be numbered consecutively within each chapter or throughout the entire report. • Citations in the main text should include the author(s) name and year, e.g., Sharma (2011) or (Sharma, 2011) as applicable. • Full references for citations must be included in the Bibliography.
24PGCII 3.4	<p>Plagiarism:</p> <p>a) Copying material from any source without appropriate referencing will initiate plagiarism procedures, and the University will take severe action in such cases.</p> <p>b) All materials related to the Community Impact Initiatives must be shown to the guide and retained by the students until the University has declared the results. Students are advised not to dispose of the materials</p>

	after submitting their report, as they may be asked to present them as part of the viva voce or otherwise.
24PGCII 4.0	Submission of the Community Impact Initiatives Report:
	<ul style="list-style-type: none"> a) Students must submit three (3) hardbound (Normal binding) copies of the report for evaluation: one copy for themselves, one for the University, and one for the institute/college/department. b) Students must also submit a soft copy of the report to the Chairman/HoD/Principal of the concerned institute/college. c) The Chairman/HoD/Principal shall consolidate the soft copies of all students' reports and submit them to the University as per the event calendar.
24PGCII 5.0	Evaluation of the Report and Viva Voce Examination
	<ul style="list-style-type: none"> a) The Department Council of the Department of Studies in Commerce at Davangere University shall prepare panel of examiners to evaluate the report and conduct the viva voce examination. b) The panel of examiners will evaluate the report for 35 marks according to the evaluation format (Appendix X) and conduct the viva voce for 15 marks as per the format (Appendix XI). c) The evaluation of the report and the viva voce shall be conducted by the panel of examiners at the Shivagangothri and Jnanagangothri campuses only. d) The panel of examiners shall submit the consolidated marks to the Chairman (BoE) of the Department of Studies in Commerce at Davangere University. e) The Chairman (BoE) of the Department of Studies in Commerce shall submit the final consolidated marks to the Registrar (Evaluation) of Davangere University after obtaining approval from the Dean of the Faculty of Commerce and Management at Davangere University.
24PGCII 6.0	Miscellaneous
24PGCII 6.1	The Community Impact initiatives Report guidelines should be read as a whole for the purpose of interpretation.
24PGCII 6.2	Wherever the words "he," "him," and "his" occur in the regulations, they also include "she," "her," and "hers."
24PGCII 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines, the decision of the Dean of the Faculty of Commerce and Management shall be final with approval of the University authorities.
24PGCII 6.4	The University may modify or amend the guidelines at any time, and such modifications or amendments shall apply to all students from the date notified by the Department/University.


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24PGCII 7.0: Appendices

**Appendix - I
Registration Form**

1. Name of the Student :
2. Name of the Guide :
3. Proposed Community Impact Initiative/Scheme for Study :
4. Write a brief note on Community Impact Initiative/Scheme: (Minimum 150 to 200 words)

Student's Signature:

Guide's Signature with date


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Appendix II
Work Diary

Date of the meeting	Topics discussed	Progress as on date	Signature of the faculty

Note: The Guide and students are expected to meet regularly.

Signature of the Student


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Appendix III

COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Community Impact Initiative Report submitted in partial fulfillment of the
requirements for the

award of the Degree of

MASTER OF COMMERCE

of

Name of the University

< Font size Arial Narrow 14-All caps & Bold>



Example

By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

Name of guide,

Designation of guide

Name of the University

Name of the University

2024-2025 (Font Size 14)

[NOTE: Cover page should not contain any page number]

Chairman

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Shivagangotri, Davangere-7

Appendix IV

DECLARATION (BY THE STUDENT)

I hereby declare that the Community Impact Initiative Report entitled "*Title of the Report*" submitted to the Department of Studies in Commerce, Davangere University, Davangere, is an original work conducted by me under the guidance of "*Guide Name, Designation, Department Name, and Name of the University.*" This report is submitted in partial fulfillment of the requirements for the award of the Master's Degree in Commerce from Davangere University.


I also declare that this report is the result of my own efforts and has not been submitted to any other university or institution for the award of any other degree, diploma, or certificate.

Place:

Name :

Date:

Register Number:


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Shivagangotri, Davangere-7

Appendix V

CERTIFICATE OF ORIGINALITY

(To be given by Guide and Department)

This is to certify that the Community Impact Initiative Report titled "_____ " is an original work of Mr./Ms. _____, bearing University Register Number _____. This report is being submitted in partial fulfillment of the requirements for the award of the Master's Degree in Commerce from Davangere University.

The report has not been submitted earlier to this university or any other institution for the fulfillment of a course of study.

Signature of the Guide

Signature of the Chairman

Date:

Date:


Chairman

B D S Dept. of Studies in Commerce
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Shivagangotri, Davangere-7

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Report Structure

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Journals

Boardman, D., & Vining, S. (1989). Ownership in competitive environments: A comparison of the performance of mixed, private, and state-owned enterprises. *Journal of Law and Economics*, 32(1), 16-19.

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Newspapers and Magazines

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Websites

Ministry of Finance. (2008). Privatization. Retrieved November 6, 2003, from <http://www.mof.in/~epa/Privatise/index.html>

Ram Mohan, T.T. (2004). Privatization in China: Softly, softly does it. Retrieved October 2, 2010, from <http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp-no=2004-09-04>

Appendix X

Community Impact Initiative Report Evaluation format for 35 Marks

Sl. No.	Registration No.	Name of the Students	35 Marks				
			An Overview about the Scheme (10 Marks)	Results and Discussion (15 Marks)	Summary of Findings, Suggestions and Conclusion (5 Marks)	Report Writing Style (5 Marks)	Total Marks Secured

Appendix XI

Community Impact Initiative Report Viva Voce format for 15 Marks

Sl. No.	Registration No.	Name of the Students	15 Marks-					Total Marks Secured
			Self-Introduction (2 Marks)	Confidence (02 Marks)	Communication Skills (03 Marks)	Question and Answer on reports (05 Marks)	Learning Experience (03 Marks)	


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Guidelines for Conducting an Internship: Report and Viva Voce

MASTER OF COMMERCE (M.Com.)

[W.e.f. 2024-25 Onwards]



Department of Studies in Commerce

Shivagangothri Campus, Davangere University, Davangere - 577 007

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7.	24PGIS 7.0	Appendixes	8 - 15

24PGIS 1.0	An Overview of an Internship
	<p>An internship is a crucial component of postgraduate education, serving as a bridge between the academic world and professional environments. It provides students with the opportunity to experience a real work setting, allowing them to apply theoretical knowledge in practical situations.</p> <p>Internships not only familiarize students with the dynamics of the workplace but also help develop essential skills such as technical proficiency, analytical thinking, effective communication, and interpersonal skills. Engaging in an internship fosters a deeper understanding of industry standards and practices, preparing students for their future careers.</p> <p>Students are expected to approach their internships with commitment, quality, and integrity. This involves taking initiative, demonstrating professionalism, and contributing positively to the organization. Ultimately, internships play a vital role in shaping students' career trajectories and enhancing their employability.</p>
24PGIS 1.1	Objectives of an Internship
	<ol style="list-style-type: none"> 1) To Extend Education beyond the Classroom: Internships provide an opportunity to apply theoretical knowledge in real-world settings, enhancing learning beyond traditional academic environments. 2) To Familiarize with Business Organizations: Students gain insights into the structure, culture, and operations of various business organizations, helping them understand the dynamics of the corporate world. 3) To Explore Organizational Departments: Internships allow students to interact with different departments within the organization, providing a comprehensive understanding of their functions and interdependencies. 4) To Apply Theoretical Knowledge to Practical Situations: Interns learn to analyze organizational issues, identify opportunities and challenges, and suggest corrective measures based on their academic training. 5) To Develop Essential Professional Attributes: Internships help uncover and cultivate key skills and attributes that may not be evident in classroom settings. These include: <ul style="list-style-type: none"> • Intellectual Ability: Enhancing critical thinking and problem-solving skills. • Professional Judgment: Developing the capacity to make informed decisions in a business context. • Integrated Critical Thinking: Applying interdisciplinary approaches to analyze complex situations. • Data Handling Skills: Learning to collect, analyze, and interpret data effectively.

	<ul style="list-style-type: none"> • Communication Skills: Improving written and oral presentation abilities to convey ideas clearly. • Sense of Responsibility: Fostering accountability and professionalism in a work environment.
24PGIS 1.2	Organizations for the Study
	<ol style="list-style-type: none"> 1) Micro, Small, Medium, and Large-Scale Organizations 2) Sole Proprietorships and Partnerships: Organizations should have a minimum of four functional departments. 3) Non-Governmental Organizations (NGOs) 4) Development Agencies 5) Government Departments and Local Bodies 6) Other Organizations: Any organization with a minimum of four functional departments.
24PGIS 2.0	Commencement of an Internship
24PGIS 2.1	<ol style="list-style-type: none"> 1) Internship Requirement: Students in the III Semester must undergo an internship following the completion of the II Semester End Examination, in accordance with the Calendar of Events issued by the Head of the Department or the Principal of the College. 2) Credits: This internship carries two (2) credits during the III Semester of the program. 3) Registration Process: Once an organization is chosen, students must submit a duly filled Registration Form to their guide. The format for the Registration Form is provided in Appendix I. This form will be maintained by the Office of the Chairman/HOD of the Department. 4) Internship Proposal: Students are required to submit an internship proposal according to the time schedule and prescribed format. The format for the proposal is outlined in Appendix II. 5) Interaction and Documentation: Students and their guides should have regular interactions throughout the internship. The organization study diary must be maintained by the respective guides to enhance the quality of the internship experience. The format for the diary is provided in Appendix III.
24PGIS 2.2	Role and Responsibilities of Guides:
	<ol style="list-style-type: none"> 1) Internal Guides/Faculty Guide (College guides): <ol style="list-style-type: none"> a) Eligibility of Faculty Guide: Faculty members holding an M.Com., MBA, or any other equivalent degree are qualified to guide students during their internship. b) Monitoring Progress: The guide will monitor the students' progress from the selection of the organization to the submission of the internship report.

	<p>c) Report Standards: Guides have the authority to reject any report that does not meet the expected quality standards as outlined in the guidelines.</p> <p>External Guides (Company guides):</p> <p>a) Induction Program: The company guide is responsible for arranging an induction program to familiarize students with the organizational hierarchy.</p> <p>b) Training on Data Collection: The company guide must train students in data collection techniques and the presentation of their internship reports.</p> <p>c) Assessment of Students: The company guide will assess students based on the targets achieved and the reports submitted, using objective criteria.</p> <p>d) Weekly Progress Review: Establish a weekly assessment for interns to review their progress and overall satisfaction with the internship experience.</p> <p>e) e)Collaboration Between Guides: The company guide is expected to establish a professional rapport with the faculty/internal guide. This collaboration is essential, as the faculty guide contributes theoretical knowledge, while the company guide adds practical, corporate insights. When these two perspectives are well-aligned, the overall output of the internship can be significantly enhanced.</p>
24PGIS 3.0	An Internship Report Writing:
24PGIS 3.1	<p>The following outlines the sequence that students should follow when preparing the preliminary pages of their internship report:</p> <ol style="list-style-type: none"> Cover Page and Title Page (Format – Appendix IV) Certificate from the Company Declaration by the students (Format – Appendix V) Certificate of Originality by the Guide (Format-Appendix VI) Acknowledgements Table of Contents (Format- Appendix VII) List of Tables (Format – Appendix VIII) List of Graphs (Format – Appendix IX) Executive Summary
24PGIS 3.2	<p>Contents of the Chapters: This section provides an indicative framework for the contents of the chapters in an internship report:</p> <p>Chapter 1: Introduction:</p> <ul style="list-style-type: none"> Significance of the Internship Objectives of the Study Methodology of the Study Limitations of the Study

Chapter 2: Industry Profile & Company Profile:

A. Industry Profile: A brief introduction to the industry background, including recent trends and developments.

B. Company Profile:

- Background and inception of the company
- Nature of the business
- Mission, Vision, Values, Goals, and Objectives
- Quality Policy
- Product/Services Profile
- Area of Operation (Global/National/Regional)
- Ownership Pattern
- Competitor Information
- Infrastructural Facilities
- Achievement Awards
- Strategic Perspective Plan (if applicable)

Chapter 3: Organization Structure:

- Overview of the organizational structure
- Main offices and their roles
- Comments on the effectiveness of the organizational structure

Chapter 4: Departmental study/ Functional Areas:

- Structure and functions of the departments
- Students are required to conduct an in-depth study of at least four of the following departments:
 - a) Production Department
 - b) Human Resource Department
 - c) Finance Department
 - d) Marketing Department
 - e) Research and Development
 - f) Management Information Systems (MIS)/IT
- Each department should include a brief insight into its functions and its interconnectedness with other departments.

Chapter 5: SWOT Analysis and Interpretations: Conduct a SWOT Analysis covering:

- Strengths
- Weaknesses
- Opportunities
- Threats

Chapter 6: Summary of Findings, Suggestions and Conclusion

- Summarize key findings from the internship
- Provide actionable suggestions for improvement
- Conclude with the overall insights gained from the experience.

	<p>Learning Experience</p> <ul style="list-style-type: none"> • Reflect on the overall learning experience during the internship, highlighting key takeaways and skills developed. <p>Bibliography</p> <ul style="list-style-type: none"> • Format as per guidelines (see Appendix X for details). <p>Appendices / Annexures (if any)</p> <ul style="list-style-type: none"> • Include material of interest that complements the report but is not integral to it. Document any challenges encountered that may be useful for future reference
24PGIS 3.3	Presentation of the Report:
	<p>a) Paper Format: Typing/Writing should be done on one side of A4 size paper.</p> <p>b) Margins:</p> <ul style="list-style-type: none"> • Left margin: 1.75 inches • Right, top, and bottom margins: 1 inch each. <p>c) Font Settings:</p> <ul style="list-style-type: none"> • Font: Times New Roman • Chapter Heading: 14 pt, Centered, Capitalized • Sub-heading: 12 pt, Bold • Body Text: 12 pt <p>d) Line Spacing:</p> <ul style="list-style-type: none"> • Main text: 1.5 line spacing • Quotations and footnotes: Single line spacing. <p>e) Page Numbers:</p> <ul style="list-style-type: none"> • Main text pages should carry Arabic numerals centered at the bottom. • Title page, Acknowledgment, Table of Contents, etc., should be numbered using lowercase Roman numerals. <p>f) Chapter and Subdivision Numbering:</p> <ul style="list-style-type: none"> • Use Arabic numerals only for numbering chapters, divisions, and subdivisions. • For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2. <p>g) Tables, Graphs, and Diagrams:</p> <ul style="list-style-type: none"> • Each should have a respective number, caption, and source. • Tables and figures should be centered on the page. <p>h) Endnotes and Citations:</p>

	<ul style="list-style-type: none"> • Endnotes should be numbered consecutively within each chapter or throughout the entire report. • Citations in the main text should include the author(s) name and year, e.g., Sharma (2011) or (Sharma, 2011) as applicable. • Full references for citations must be included in the Bibliography.
24PGIS 3.4	Plagiarism:
	<ul style="list-style-type: none"> a) Copying material from any source without appropriate referencing will initiate plagiarism procedures, and the University will take severe action in such cases. b) All materials related to internship must be shown to the guide and retained by the students until the University has declared the results. Students are advised not to dispose of the materials after submitting their report, as they may be asked to present them as part of the viva voce or otherwise.
24PGIS 4.0	Submission of the Report:
	<ul style="list-style-type: none"> a) Students must submit three (3) hardbound (Normal binding) copies of the report for evaluation: one copy for themselves, one for the University, and one for the institute/college/department. b) Students must also submit a soft copy of the report to the Chairman/HoD/Principal of the concerned institute/college. c) The Chairman/HoD/Principal shall consolidate the soft copies of all students' reports and submit them to the University as per the event calendar.
24PGIS 5.0	Evaluation of the Report and Viva Voce Examination:
	<ul style="list-style-type: none"> a) The Department Council of the Department of Studies in Commerce at Davangere University shall prepare panel of examiners to evaluate the report and conduct the viva voce examination. b) The panel of examiners will evaluate the report for 35 marks according to the evaluation format (Appendix X) and conduct the viva voce for 15 marks as per the format (Appendix XI). c) The evaluation of the report and the viva voce shall be conducted by the panel of examiners at the Shivagangothri and Jnanagangothri campuses only. d) The panel of examiners shall submit the consolidated marks to the Chairman (BoE) of the Department of Studies in Commerce at Davangere University. e) The Chairman (BoE) of the Department of Studies in Commerce shall submit the final consolidated marks to the Registrar (Evaluation) of Davangere University after obtaining approval from the Dean of the Faculty of Commerce and Management at Davangere University.
24PGIS 6.0	Miscellaneous
24PGIS 6.1	The internship guidelines should be read as a whole for the purpose of interpretation.

24PGIS 6.2	Wherever the words "he," "him," and "his" occur in the regulations, they also include "she," "her," and "hers."
24PGIS 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines, the decision of the Dean of the Faculty of Commerce and Management shall be final with approval of the University authorities.
24PGIS 6.4	The University may modify or amend the guidelines at any time, and such modifications or amendments shall apply to all students from the date notified by the Department/University.

Appendixes:

Appendix I Registration Form

1. Name of the Student :
2. Name of the Guide :
3. Name of the Company :
4. Write a brief note on your company: (Minimum 150 to 200 words)

Student Signature

Guide Signature with date



Appendix II

Format of Proposal:

- The Proposal should not exceed 2 pages
- The cover page of the Proposal
- The content of the Proposal:
 - a) Name of the company
 - b) Objectives of An internship study
 - c) Scope of the study
 - d) Methodology
 - e) Data collection
 - f) Plan of Analysis, and
 - g) Chapterisation Scheme

Appendix III

An Internship Report Diary

Date of the meeting	Topics discussed	Progress as on date	Signature of the faculty

Note: The Guide and students are expected to meet regularly.

Signature of the Student


Chairman

Appendix IV

COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Internship Report submitted in partial fulfillment of the requirements for the
award of the Degree of

MASTER OF COMMERCE

of

Name of the UNIVERSITY

< Font size Arial Narrow 14-All caps & Bold>



Example

By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

**Name of guide, **

Designation of guide

**Name of the University **

Name of the UNIVERSITY

2024-2025 (Font Size 14)

[NOTE: Cover page should not contain any page number]

Appendix V

DECLARATION (BY THE STUDENT)

I hereby declare that the internship entitled "*Title of the Report*" submitted to the Department of Studies in Commerce, [College Name], Davangere University, Davangere, is a record of original work carried out by me under the guidance of [Guide Name], [his/her designation], [Department Name], [University Name]. This project is submitted in partial fulfillment of the requirements for the award of the Master's Degree in Commerce by Davangere University.

I also declare that this internship report is the result of my own efforts and has not been submitted to any other university or institute for the award of any other degree, diploma, or certificate.

Place:

Name :

Date:

Register Number:


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BOS Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

Appendix VI

CERTIFICATE OF ORIGINALITY (To be given by Guide and Department)

This is to certify that the internship titled “_____” is an original work of Mr./Ms. _____, bearing University Register Number _____, and is being submitted in partial fulfillment of the requirements for the award of the Master’s Degree in Commerce by Davangere University.

The report has not been submitted previously to this university or any other institution for the fulfillment of the requirements of any course of study.

Signature of the Guide

Signature of the Chairman

Date:

Date:


Chairman
B O S Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

Appendix VII Table of Contents

Report Structure

CONTENTS		
Chapter No.	INDEX	Page No.
1	Introduction	
2	Industry Profile & Company Profile	
3	Organisation Structure	
4	Departmental study/ Functional Areas	
5	SWOT Analysis	
6	Summary of Findings, Suggestions and Conclusion	
	Learning Experience	
	Bibliography	
	Annexure	

Appendix VIII

List of Tables

Table Number	Table Name	Page Number
1.1		
1.2		

Appendix IX

List of Figures

Figure Number	Figure Name	Page Number
1.1		
1.2		

Appendix X

Bibliography (APA Format)

Books

Abraham, K. (2021). *The dynamics of economic reforms: Economic liberalization and political transformation*. New Delhi: McGraw Hill Education.

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Appendix XI

Internship Report Evaluation format for 35 Marks

Sl. No.	Registration No.	Name of the Students	35 Marks						Total Marks Secured
			Introduction (05 Marks)	Industry Profile & Company Profile (05 Marks)	Organization Structure (05 Marks)	Department Study (10 Marks)	SWOT Analysis (05 Marks)	Summary of Findings, Suggestions and Conclusion (05 Marks)	

Appendix XII

An Internship Viva Voce format for 15 Marks

Sl. No.	Registration No.	Name of the Students	15 Marks					Total Marks Secured
			Self-Introduction (02 Marks)	Confidence (03 Marks)	Communication Skills (02 Marks)	Question and Answer on reports (5 Marks)	Learning Experience (03 Marks)	


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Guidelines Governing Teaching Practice (TP) for Student Teachers

MASTER OF COMMERCE (M.Com.)

{W.e.f. 2024-25 Onwards}



Department of Studies in Commerce

Shivagangothri Campus, Davangere University, Davangere - 577 007

Signature

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Index

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3.	24PGTP 3.0	Student Teachers Responsibilities	4
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5.	24PGTP 5.0	Evaluation of the Report and Viva Voce Examination	7
6.	24PGTP 6.0	Miscellaneous	7
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Shivagangotri, Davangere-7

24PGTP 1.0	An Overview of Teaching Practice
	<p>Teaching Practice (TP) is a crucial component of postgraduate education programs and plays a vital role in the professional preparation of teachers. During TP, the Master Teacher/Supervisor provides guidance and demonstrates effective teaching strategies, while student teachers observe and imitate these practices. This guideline has been developed to assist student teachers in their teaching endeavors.</p> <p>Student teachers are expected to apply their best efforts in teaching, showcasing the skills acquired from their theoretical coursework. Although student teachers will be 'practicing teaching,' it is essential to recognize that their students will not merely be 'practicing learning'—they will be engaging in genuine learning experiences. Consequently, student teachers should approach the teaching component of their college-based experience with seriousness and dedication.</p> <p>In light of the above, student teachers are expected to carry out their teaching practice with commitment, quality, and integrity. They should:</p> <ol style="list-style-type: none"> 1. Prepare Thoroughly: Engage in lesson planning and familiarize themselves with the curriculum and teaching materials. 2. Reflect and Adapt: Continuously reflect on their teaching practices, seeking feedback and making necessary adjustments to improve student learning outcomes. 3. Foster a Positive Learning Environment: Create an inclusive and supportive atmosphere that encourages student participation and engagement. 4. Collaborate and Communicate: Work closely with Master Teachers/Supervisors and peers to share insights and best practices. 5. Maintain Professionalism: Uphold ethical standards and demonstrate professionalism in all interactions with students, faculty, and staff.
24PGTP 1.1	Objectives of Teaching Practice
	<p>By the end of the Teaching Practice exercise, the student teacher should be able to:</p> <ol style="list-style-type: none"> 1) Exhibit Ethical Professionalism: Display appropriate and utmost ethical behavior in all interactions, serving as a role model for students. 2) Effective Planning: Plan and design suitable teaching and learning activities for both in-class and extracurricular settings, aligning with curriculum objectives.

	<ol style="list-style-type: none"> 3) Organizational Skills: Organize and effectively carry out institutional and college activities, ensuring smooth operations and student engagement. 4) Facilitate Learning: Foster a learning environment that encourages student engagement and promotes meaningful learning experiences. 5) Cultivate Positive Relationships: Promote and maintain positive social relationships among students, fostering a supportive classroom community. 6) Assess Student Progress: Evaluate students' progress through a variety of assessment methods, as well as monitor and assess outcomes of institutional activities. 7) Develop Knowledge and Skills: Enhance their own knowledge, skills, and attitudes necessary for effective teaching and professional development. 8) Self-Evaluation: Critically evaluate their own teaching practices and personal progress, identifying areas for improvement and growth. 9) Research Skills Development: Develop research skills for personal use and nurture these skills among students, encouraging inquiry and exploration. 10) Adaptability and Innovation: Demonstrate adaptability in teaching methods and incorporate innovative strategies to meet diverse learning needs.
24PGTP 1.2	Institutions/Colleges for Teaching Practice
	<p>Student teachers may undertake their teaching practice in the following types of institutions:</p> <ol style="list-style-type: none"> 1. Pre-University Colleges: <ul style="list-style-type: none"> o PUC/XII Standard/Pre-University Colleges that offer a Commerce stream, providing foundational education in commerce subjects. 2. Regular Degree Colleges: <ul style="list-style-type: none"> o Colleges offering degree programs such as B.Com., BBA, B.Voc., and BHM, which provide specialized education in various aspects of commerce and management. 3. Vocational and Technical Institutions: <ul style="list-style-type: none"> o Institutions that offer vocational and technical programs related to commerce and management, preparing students for specific career paths. 4. Universities and Business Schools: <ul style="list-style-type: none"> o Universities and specialized business schools that provide higher education in commerce, management, and related fields, allowing student teachers to engage with advanced curricula. 5. Training Institutes:

	<ul style="list-style-type: none"> ○ Institutions focused on professional development and training in commerce and management areas, offering workshops, seminars, and practical training. <p>6. Community Colleges:</p> <ul style="list-style-type: none"> ○ Colleges that offer accessible education and training programs in commerce and management to the local community, emphasizing practical skills and workforce readiness.
24PGTP 2.0	Commencement of Teaching Practice
24PGTP 2.1	<p>a) Eligibility and Schedule: Students of the III Semester must undergo Teaching Practice following the completion of the II Semester End Examination, in accordance with the Calendar of Events (CoE) issued by the Head of the Department or Principal of the College.</p> <p>b) Credit Allocation: The Teaching Practice carries two (2) credits during the III Semester of the program.</p> <p>c) Duration: Teaching Practice shall be conducted over a period of two to three weeks, as specified in the Calendar of Events.</p> <p>d) Registration Process: Once a student has chosen their Teaching Practice, they must submit a duly filled Registration Form to their assigned guide. The format for the Registration Form is provided in Appendix I. This form shall be maintained by the Office of the Chairman/HOD of the Department.</p> <p>e) Regular Interaction and Documentation: Students and their guides are required to engage in regular interactions throughout the Teaching Practice period. Each guide shall maintain a Teaching Practice diary to document activities and enhance the quality of the experience. The format for this diary is included in Appendix II.</p>
24PGTP 2.2	Role and Responsibilities of Guides & Institutions/Colleges
	<p>1. Internal Guides/Faculty Guide (College guides):</p> <p>a) Qualifications: Faculty guides with an M.Com., MBA, or any other equivalent degree are qualified to supervise students during their Teaching Practice.</p> <p>b) Monitoring Progress: The guide shall monitor the progress of students throughout the Teaching Practice process, from the selection of colleges and courses to classroom preparation and the submission of the Teaching Practice report.</p> <p>c) Report Evaluation: Guides are authorized to reject the Teaching Practice report if it</p>

	<p>does not meet the expected quality standards as outlined in the guidelines.</p> <p>2. Institutions/ Colleges:</p> <p>a) Induction Program: The HoD/Coordinator of Commerce and Management, with the permission of the Principal, shall arrange an induction program to familiarize student teachers with the institutions and colleges.</p> <p>b) Temporary Attachment: The HoD/Coordinator shall temporarily assign student teachers to the staff of the college, placing them under the general supervision of the Head of the institution.</p> <p>c) Course Assignment: The HoD/Coordinator is responsible for assigning appropriate courses for student teachers to undertake during their Teaching Practice.</p> <p>d) Workload Allocation: The HoD/Coordinator shall allocate a workload of six (6) hours per week to each student teacher.</p> <p>e) Assessment of Performance: The HoD/Coordinator shall conduct a final assessment of the student teacher's performance in Teaching Practice, ensuring an objective evaluation based on established criteria.</p> <p>f) Weekly Progress Review: The HoD/Coordinator shall establish a system for weekly assessments to review the progress of student teachers and gather feedback on their satisfaction with the Teaching Practice experience.</p>
24PGTP 3.0	Student Teacher Responsibilities
24PGTP 3.1	<p>The entire Teaching Practice exercise centers around the student teachers, who are responsible for the following:</p> <p>a) Lesson Preparation and Teaching: Prepare lesson plans, deliver effective teaching sessions, and evaluate learners' progress.</p> <p>b) Participation in Co-Curricular Activities: Engage in co-curricular activities and participate in any other tasks assigned by institution/college authorities, whether they are academic, administrative, or professional in nature.</p> <p>c) Representing the Institution: Maintain a responsible and positive image of the institution/college at all times, serving as ambassadors of the educational community.</p>
24PGTP 3.2	<p>Activities During Teaching Practice: During the Teaching Practice, the following activities should be undertaken:</p>

	<ol style="list-style-type: none"> 1) Preparation of Schemes of Work: Student teachers are required to prepare comprehensive Schemes of Work that outline their teaching plans. 2) Understanding Timetable Preparation: Student teachers should familiarize themselves with the process of creating and managing timetables for their classes. 3) Documentation Maintenance: Each student teacher shall maintain the following essential documents: <ol style="list-style-type: none"> a. Individual Timetable and Teaching Load b. Lesson Plan Book c. Syllabus d. Scheme of Work e. Records of Work Covered f. Evaluation Records and Assessment Sheets g. Observation Record Form h. Feedback on Teaching Practice (to be collected by the HoD/Coordinator of Commerce and Management using the format provided in Appendix III). 4) Teaching Hours Requirement: Each student teacher is expected to teach a minimum of six (6) hours per week for a duration of two to three weeks, in accordance with the Calendar of Events. 5) Confidential Report Submission: The HoD/Coordinator of Commerce and Management shall submit a Confidential Report to the student teacher's guide regarding the student teacher's performance during Teaching Practice. 6) Reflection and Self-Assessment: Student teachers are encouraged to engage in reflective practice by reviewing their own teaching experiences and identifying areas for improvement.
24PGTP 4.0	Submission of Teaching Practice Report:
	<ol style="list-style-type: none"> 1) Report Submission: As per the Calendar of Events, student teachers shall submit three (3) copies of their Teaching Practice report, bound with spiral binding, through their respective guide to the Head of the Department for evaluation. The distribution of the copies is as follows: <ol style="list-style-type: none"> a) One copy for the student b) One copy for the Department c) One copy for the University 2) Consolidation of Reports: The Chairman/Head of the Department shall consolidate the reports from all student teachers and submit them to the University for record-keeping purposes, in accordance with the Calendar of Events.

24PGTP 5.0	Evaluation of the Report and Viva Voce Examination
	<p>a) The Department Council of the Department of Studies in Commerce at Davangere University shall prepare a panel of examiners to evaluate the report and conduct the viva voce examination.</p> <p>b) The panel of examiners shall evaluate the report for a total of 35 marks, according to the Evaluation format (Appendix IV), and conduct the viva voce for 15 marks, as per the format (Appendix V).</p> <p>c) Evaluation of the report and viva voce shall be conducted by the panel of examiners at the Shivagangothri and Jnanagangothri campuses only.</p> <p>d) The panel of examiners shall submit the consolidated marks to the Chairman of the Board of Examiners (BoE) for the Department of Studies in Commerce at Davangere University.</p> <p>e) The Chairman of the BoE shall submit the final consolidated marks to the Registrar (Evaluation) of Davangere University after obtaining approval from the Dean of the Faculty of Commerce and Management.</p>
24PGTP 6.0	Miscellaneous
24PGTP 6.1	The Teaching Practice guidelines should be read as a whole for the purpose of interpretation.
24PGTP 6.2	Wherever the words "he," "him," and "his" occur in the regulations, they also include "she," "her," and "hers."
24PGTP 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines, the decision of the Dean of the Faculty of Commerce and Management shall be final with approval of the University authorities.
24PGIS 6.4	The University may modify or amend the guidelines at any time, and such modifications or amendments shall apply to all students from the date notified by the Department/University.

24PGTP 7.0: Appendixes

Appendix I Registration Form

1. Name of the Student :
2. Name of the Institution/College :
3. Course allotted and No. of Hours:
4. Address & Contact No. of Principal/HoD/Coordinator of Teaching practice Institution/College:

Student Signature

Guide Signature with date

Appendix II
Teaching Practice Report Dairy

Date of the meeting	Topics discussed on Teaching Practice	Progress as on date	Signature of the faculty

Note: The Guide and students are expected to meet regularly.

Signature of the Student


Chairman
B O S Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

Appendix III

Student Teacher feedback format (to be filled by the students)

Name of the Department:

Name of the Program:

Semester:

Please rate the student teachers on the following parameters using the four point scale.

4	3	2	1
Very Good (VG)	Good (G)	Satisfactory	Unsatisfactory

Sl. No.	Name of the Student Teacher: Parameters	Very Good	Good	Satisfactory	Unsatisfactory
1	Knowledge base of the student teacher (as perceived by you)				
2	Communication skills (in terms of articulation and comprehensibility)				
3	Sincerity/Commitment of the student teacher (in terms of preparedness and interest in taking classes)				
4	Interest generated by the student teacher in the class				
5	Accessibility and availability of the student teacher in the department for academic consultations				
6	Initiative taken in formulating topics/tests/assignments/examinations/seminars/projects				
7	Regularity in taking classes				
8	Completion of the syllabus in a thorough and satisfactory manners.				
9	Fairness in evaluation student performance and awarding grades				
10	Overall Rating				


Chairman

Appendix IV

Teaching Practice Report Evaluation format for 35 Marks

Sl. No.	Registration No.	Name of the Students	35 Marks						
			No. of Hours Teaching Practice (05 Marks)	Lesson Plan (05 Marks)	Records of Work Covered (05 Marks)	Teaching Practice Feedback by the students (10 Marks)	Feedback by the HoD/Coordinator (05 Marks)	Outcome of the Teaching Practice (05Marks)	Total Marks Secured

Appendix V

Teaching Practice Viva Voce format for 15 Marks

Sl. No.	Registration No.	Name of the Students	15 Marks					
			Self-Introduction (02 Marks)	Confidence (03 Marks)	Communication Skills (02 Marks)	Question and Answer on Teaching Practice reports (5 Marks)	Learning Experience of Teaching Practice (03 Marks)	Total Marks Secured (15 Marks)

Guidelines Governing for Project Report and Viva Voce

MASTER OF COMMERCE (M.Com.)

[W.e.f. 2024-25 Onwards]



Department of Studies in Commerce

Shivagangothri Campus, Davangere University, Davangere – 577 007

Srinivas
Srinivas

B O S Dept. of Studies in Commerce
Davangere University
Shivagangothri, Davangere-7

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Chairman
B O S Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

24PGPW 1.0	An Overview of the Project work
	<p>Every student is required to undertake a project in their area of specialization and prepare a comprehensive project report under the guidance of a Faculty Supervisor. This process not only reinforces theoretical knowledge but also fosters essential skills such as technical proficiency, analytical thinking, effective communication, and teamwork.</p> <p>Students are expected to approach their projects with a strong commitment to quality and integrity. This includes conducting thorough research, adhering to ethical standards, and engaging in critical analysis of their findings. The project work aims to prepare students for real-world challenges and enhance their readiness for professional endeavors.</p>
24PGPW 1.1	Objectives of the Project Work
	<ol style="list-style-type: none"> 1) To provide students with practical experience that complements their academic learning and enhances their understanding of real-world applications. 2) To enable students to showcase their understanding of the prospects and challenges faced by industries, illustrating their ability to connect theory with practice. 3) To assess students' capabilities in collecting, analyzing, interpreting, and synthesizing information and data, fostering critical thinking and problem-solving skills. 4) To ensure students can effectively communicate their results in a structured and coherent manner, highlighting their ability to convey complex information succinctly.
24PGPW 1.2	Criteria for Topic Selection
	<ol style="list-style-type: none"> a) Relevance to Specialization: The topic should focus on current business, management, organizational problems, or other commerce-related issues relevant to the student's area of specialization. b) Diverse Research Methods: The project may utilize descriptive, analytical, or exploratory research methods. Students are encouraged to employ various approaches, including case studies, tactical problem-solving, experimental methods, and other relevant research techniques. c) Capstone Projects: Capstone project work is encouraged, allowing students to integrate their learning and demonstrate comprehensive understanding. d) Live Projects: Students may engage in live projects, providing practical experience and insights into real-world challenges. e) Organizational-Specific Issues: Topics may address specific issues within an organization, allowing for in-depth analysis and solution development. f) Broad Scope within Commerce: Any other topic related to the commerce stream is acceptable, provided it aligns with the objectives

	of the project work and contributes to the student's learning experience.
24PGPW 2.0	Commencement of Project Work
24PGPW 2.1	<p>a) Students in the IV Semester, upon completing the III Semester End Examination, are required to undertake project work as per the Calendar of Events issued by the Chairperson or Head of the Department.</p> <p>b) This project work carries four (4) credits during the VI Semester of the program.</p> <p>c) Once a project title is chosen, students must submit a duly filled Registration Form to their assigned guide. The format of the Registration Form is provided in Appendix I, and it will be retained by the Office of the Chairperson or Head of the Department of Studies in Commerce.</p> <p>d) Project work should preferably address issues or problems within organizations or involve freelance projects.</p> <p>e) The titles of the project work must be distinct for each student. If there are similar titles, students must ensure that the objectives of their research studies are entirely different.</p> <p>f) Students shall submit the synopsis of their project work according to the scheduled timeline and the prescribed format to the Office of the Chairperson/HOD, Department of Studies in Commerce, through their guide. The format for the synopsis is provided in Appendix II.</p> <p>g) Students and their guides should engage in regular interaction throughout the project. A Project Work Diary must be maintained by the respective guides to enhance the quality of the project work. The format for the Project Work Diary is provided in Appendix III.</p>
24PGPW 2.2	Role and Responsibilities of Guides:
	<p>1. Internal Guides/Faculty Guide (College guides):</p> <p>a) Faculty guides must hold an M.Com. MBA, or any other equivalent degree to supervise students during their project work.</p> <p>b) The guide shall oversee the students' progress from the selection of the report title to the final submission of the report.</p> <p>c) Guides are authorized to reject reports that do not meet the expected standards of quality as outlined in the guidelines.</p> <p>d) Guides should encourage students to select contemporary, current, and industry-relevant topics for their dissertations.</p> <p>e) Guides should promote the collection of primary data wherever feasible. In cases where secondary data is used, students must ensure its relevance, adequacy, and reliability.</p> <p>2. External Guides (Company guides):</p> <p>a) The company guide must arrange induction programs to familiarize students with the organizational hierarchy of the company.</p>

	<p>b) The company guide is responsible for training students in data collection methods and the presentation of their reports.</p> <p>c) The company guide shall assess students by objectively evaluating the targets achieved and the reports submitted.</p> <p>d) A weekly assessment should be established to review students' progress and satisfaction with their project work.</p> <p>e) The company guide is expected to establish a professional rapport with the faculty/internal guide. This collaboration is essential, as the faculty guide contributes theoretical knowledge, while the company guide provides corporate and practical insights. When these two areas are perfectly synchronized, the overall output will be significantly enhanced.</p>
24PGPW 3.0	Project Report Writing:
24PGPW 3.1	<p>The following are the required preliminary pages for the project work report. Students must adhere to this sequence:</p> <ol style="list-style-type: none"> Cover Page and Title Page (Format - Appendix IV) Certificate from the Company Declaration by the students (Format - Appendix V) Certificate of Originality by the Guide (Format-Appendix VI) Acknowledgements Table of Contents (Format- Appendix VII) List of Tables (Format - Appendix VIII) List of Graphs (Format - Appendix IX) Executive Summary
24PGPW 3.2	<p>Contents of the Chapters: This section provides an indicative framework for students regarding the contents of the chapters in the project work:</p> <ol style="list-style-type: none"> Chapter One: Introduction <ul style="list-style-type: none"> Background of the Topic Research Design Statement of the Problem Need for the Study Objectives of the Study Hypotheses for the Study Scope of the Study Operational Definitions of Key Concepts Methodology <ol style="list-style-type: none"> Data Collection Sampling Plan of Analysis Limitations of the Study Chapter Scheme Chapter Two: Conceptual Framework of the topic An in-depth theoretical framework of the topic will be presented.

	<p>3. Chapter Three: Review of Literature: Minimum 50 reviews.</p> <p>4. Chapter Four: Data analysis and Interpretation: Systematic analysis of primary or secondary data collected, presented with appropriate headings, data tables, and visual aids.</p> <p>5. Chapter Five: Summary of findings, Conclusions and Suggestions. A summary of findings and suggestions should be presented in alignment with the objectives of the study.</p> <p>Learning Experience: Reflection on the learning experience gained throughout the project.</p> <p>Bibliography (Format: See Appendix X for guidelines)</p> <p>Appendices / Annexures (If Any): This section contains supplementary material of interest to the reader that is not integral to the main report. It may also include documentation of any issues encountered during the project that may be useful for future reference.</p>
24PGPW 3.3	Presentation of the Report:
	<p>a) Paper Format: Typing/Writing should be done on one side of A4 size paper.</p> <p>b) Margins:</p> <ul style="list-style-type: none"> • Left margin: 1.75 inches • Right, top, and bottom margins: 1 inch each. <p>c) Font Settings:</p> <ul style="list-style-type: none"> • Font: Times New Roman • Chapter Heading: 14 pt, Centered, Capitalized • Sub-heading: 12 pt, Bold • Body Text: 12 pt <p>d) Line Spacing:</p> <ul style="list-style-type: none"> • Main text: 1.5 line spacing • Quotations and footnotes: Single line spacing. <p>e) Page Numbers:</p> <ul style="list-style-type: none"> • Main text pages should carry Arabic numerals centered at the bottom. • Title page, Acknowledgment, Table of Contents, etc., should be numbered using lowercase Roman numerals. <p>f) Chapter and Subdivision Numbering:</p> <ul style="list-style-type: none"> • Use Arabic numerals only for numbering chapters, divisions, and sub-divisions. • For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2. <p>g) Tables, Graphs, and Diagrams:</p> <ul style="list-style-type: none"> • Each should have a respective number, caption, and source. • Tables and figures should be centered on the page. <p>h) Endnotes and Citations:</p> <ul style="list-style-type: none"> • Endnotes should be numbered consecutively within each chapter or throughout the entire report.

	<ul style="list-style-type: none"> Citations in the main text should include the author(s) name and year, e.g., Sharma (2011) or (Sharma, 2011) as applicable. Full references for citations must be included in the Bibliography.
24PGPW 3.4	Plagiarism:
	<p>a) Copying material from any source without appropriate referencing will initiate plagiarism procedures. Institutions will take severe action against any instances of plagiarism.</p> <p>b) All materials related to the project work, including completed questionnaires and recordings from interviews, must be presented to the guide and retained by the student until the University has declared the results. Students are advised not to dispose of these materials after submitting their reports, as they may be required to present them during the viva voce or at other times.</p>
24PGPW 4.0	Submission of the Report:
	<p>a) Students must submit three (3) hardbound (Normal binding) copies of the report for evaluation: one copy for themselves, one for the University, and one for the institute/college/department.</p> <p>b) Students must also submit a soft copy of the report to the Chairman/HoD/Principal of the concerned institute/college.</p> <p>c) The Chairman/HoD/Principal shall consolidate the soft copies of all students' reports and submit them to the University as per the event calendar.</p>
24PGPW 5.0	Evaluation of the Report and Viva Voce Examination:
	<p>a) After the successful submission of the report by students, the examiner shall evaluate the report for a total of 70 marks, following the Evaluation Format provided in Appendix XI.</p> <p>b) The Chairman of the Board of Examiners (BoE), Department of Studies in Commerce at the University, shall prepare a panel of examiners to conduct the viva voce examination for 30 marks, in accordance with the Viva Voce Format outlined in Appendix XII.</p> <p>c) The Panel of Examiners shall submit the final consolidated marks to the Chairman of the BoE, Department of Studies in Commerce, Davangere University. The Chairman will then submit the consolidated marks to the Registrar (Evaluation), Davangere University.</p>
24PGPW 6.0	Miscellaneous
24PGPW 6.1	The Project work guidelines should be read as a whole for the purpose of interpretation.
24PGPW 6.2	Wherever the words "he," "him," and "his" occur in the regulations, they also include "she," "her," and "hers."

Appendix IV

COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Report submitted in partial fulfillment of the requirements for the
award of the Degree of

MASTER OF COMMERCE

of

Name of the University

< Font size Arial Narrow 14-All caps & Bold>



Example

By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

Name of guide.

Designation of guide

Name of the University

Name of the University

2024-2025 (Font Size 14)

[NOTE: Cover page should not contain any page number]

Appendix V

DECLARATION (BY THE STUDENT)

I hereby declare that the project work entitled "*Title of the Report*" submitted to the Department of Studies in Commerce, Davangere University, Davangere, is a record of original work carried out by me under the guidance of [Project Guide Name], [His/Her Designation], [Department Name], [University Name]. This project work is submitted in partial fulfillment of the requirements for the award of a Master's Degree in Commerce by Davangere University.

I also declare that this project is the result of my own efforts and has not been submitted to any other university or institute for the award of any other degree, diploma, or certificate.

Place:

Name :

Date:

Register Number:


Chairman
B.D.S. Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

Appendix VI

CERTIFICATE OF ORIGINALITY

(To be given by Guide and Department)

This is to certify that the project work titled "[Title of the Project]" is an original work of Mr./Ms. [Name], bearing University Register Number [Register Number], and is being submitted in partial fulfillment of the requirements for the award of a Master's Degree in Commerce by Davangere University. This report has not been submitted previously to this University or any other institution for the fulfillment of the requirements of any course of study.

Signature of the Guide

Signature of the Chairman

Date:

Date:


Chairman
B G S. Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

Appendix VII
Table of Contents

Report Structure

CONTENTS		
Chapter No.	INDEX	Page No.
1	Introduction	
2	Conceptual Framework - topic name	
3	Review of Literature	
4	Data analysis and Interpretation	
5	Summary of Findings, Conclusion and Suggestions	
	Learning Experience	
	Bibliography	
	Annexure	

Appendix VIII
List of Tables

Table Number	Table Name	Page Number
1.1		
1.2		

Appendix IX
List of Figures

Figure Number	Figure Name	Page Number
1.1		
1.2		

Appendix X

Bibliography (APA Format)

Books

Abraham, K. (2021). *The dynamics of economic reforms: Economic liberalization and political transformation*. New Delhi: McGraw Hill Education.

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Ram Mohan, T.T. (2004). Privatization in China: Softly, softly does it. Retrieved October 2, 2010, from <http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp-no=2004-09-04>


Chairman
B.O.S. Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7

Appendix XI

Project Report Evaluation format for 70 Marks

Sl. No.	Registration No.	Name of the Students	70 Marks					Total Marks Secured
			Introduction (15 Marks)	Conceptual framework (10Marks)	Review of Literature (15Marks)	Data Analysis and Interpretation (20 Marks)	Summary of Findings, Suggestions and Conclusion (10 Marks)	

Appendix XII

Project work Viva Voce format for 30 Marks

Sl. No.	Registration No.	Name of the Students	30 Marks					Total Marks Secured
			Self-Introduction (05 Marks)	Confidence (05 Marks)	Communication Skill (05 Marks)	Question and Answer on reports (10 Marks)	Learning Experience (05 Marks)	


Chairman

B O S Dept. of Studies in Commerce
Davangere University
Shivagangotri, Davangere-7




Registrar
Davangere University
Shivagangotri, Davangere