



**KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION**

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್ & ಟಿ) ವಿಭಾಗ



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

NAAC Accredited
'A' Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/JS/MGJ(Gen)/2024-25/436

Date: 11 NOV 2024

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯನುಸಾರ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕೋತ್ತರ ಪದವಿಗಳಿಗೆ / ಸ್ನಾತಕೋತ್ತರ ಡಿಪ್ಲೋಮಾಗಳಿಗೆ ಪಠ್ಯಕ್ರಮವನ್ನು ಪ್ರಕಟಣೆ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 2 ರಿಂದ 9, ದಿ: 08.11.2024.
2. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 11.11.2024.

ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯನುಸಾರ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಎಲ್ಲ ಸ್ನಾತಕೋತ್ತರ ಪದವಿಗಳಾದ M.A./M.Sc/M.Com/MBA/M.Ed 1 ರಿಂದ 4ನೇ ಸೆಮಿಸ್ಟರ್ಗಳಿಗೆ ಮತ್ತು 1 & 2ನೇ ಸೆಮಿಸ್ಟರ್ಗಳ ಸ್ನಾತಕೋತ್ತರ ಡಿಪ್ಲೋಮಾಗಳಿಗೆ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದನೆಯೊಂದಿಗೆ ಈ ಕೆಳಗಿನಂತೆ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಅಳವಡಿಸಿಕೊಳ್ಳಲಾಗಿದೆ. ಕಾರಣ, ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಸ್ನಾತಕೋತ್ತರ ವಿಭಾಗಗಳ ಅಧ್ಯಕ್ಷರು / ಸಂಯೋಜಕರು / ಆಡಳಿತಾಧಿಕಾರಿಗಳು / ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳು / ಶಿಕ್ಷಕರು ಸದರಿ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಅನುಸರಿಸುವುದು ಮತ್ತು ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದವನ್ನು ಸಂಬಂಧಪಟ್ಟ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸೂಚಿಸುವುದು.

Arts Faculty

Sl.No	Programmes	Sl.No	Programmes
1	Kannada	8	MVA in Applied Art
2	English	9	French
3	Folklore	10	Urdu
4	Linguistics	11	Persian
5	Hindi	12	Sanskrit
6	Marathi	13	MPA Music
7	MVA in Painting		

Faculty of Science & Technology

Sl.No	Programmes	Sl.No	Programmes
1	Geography	10	M.Sc (CS)
2	Chemistry	11	MCA
3	Statistics	12	Marine Biology
4	Applied Geology	13	Criminology & Forensic Science
5	Biochemistry	14	Mathematics
6	Biotechnology	15	Psychology
7	Microbiology	16	Applied Genetics
8	Zoology	17	Physics
9	Botany	18	Anthropology

-2-

-2-

Faculty of Social Science

Sl.No	Programmes	Sl.No	Programmes
1	Political Science	8	Journalism m & Mass Commn.
2	Public Administration	9	M.Lib. Information Science
3	History & Archaeology	10	Philosophy
4	A.I.History & Epigraphy	11	Yoga Studies
5	Economics	12	MTTM
6	Sociology	13	Women's Studies
7	MSW		

Management Faculty

Sl.No	Programmes	Sl.No	Programmes
1	MBA	2	MBA (Evening)

Faculty of Commerce

Sl.No	Programmes	Sl.No	Programmes
1	M.Com	2	M.Com (CS)

Faculty of Education

Sl.No	Programmes	Sl.No	Programmes
1	M.Ed	2	M.P.Ed

OEC subject for PG

Sl.No	Programmes	Sl.No	Programmes
1	Russian	5	Veman Peetha
2	Kanaka Studies	6	Ambedkar Studies
3	Jainology	7	Chatrapati Shahu Maharaj Studies
4	Babu Jagajivan Ram	8	Vivekanand Studies

PG Diploma

Sl.No	Programmes	Sl.No	Programmes
1	PG Diploma in Chatrapati Shahu Maharaj Studies	2	P.G. Diploma in Women's Studies
3	P.G. Diploma in Entrepreneurial Finance		

ಅಡಕ: ಮೇಲಿನಂತೆ



ಕುಲಸಚಿವರು.

ಗೆ,

1. ಕ.ವಿ.ವಿ. ಸ್ನಾತಕೋತ್ತರ ಅಧ್ಯಕ್ಷರುಗಳಿಗೆ / ಸಂಯೋಜಕರುಗಳಿಗೆ / ಆಡಳಿತಾಧಿಕಾರಿಗಳಿಗೆ / ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ
2. ಎಲ್ಲ ನಿಖಾಯದ ಡೀನರು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಪ್ರತಿ:

1. ಕುಲಸಚಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾರ್ಥಿ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ/ ಸಿಸ್ಟಮ್ ಅನಾಲಿಸಿಸ್ಟ್ / ಸಂಬಂಧಿಸಿದ ಪದವಿಗಳ ವಿಭಾಗಗಳು, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಕ.ವಿ.ವಿ. ಅಂತರಜಾಲದಲ್ಲಿ ಪ್ರಕಟಿಸುವುದು.

KARNATAK UNIVERSITY, DHARWAD

Faculty of Commerce

Syllabi

Of the

MASTER OF COMMERCE (Corporate Secretaryship)

M.Com (CS) COURSE

Under the NEP

Choice Based Credit System

(I to IV Semesters)

With effect from 2024-25

KARNATAK UNIVERSITY, DHARWAD

M.COM (CS) (CBCS) COURSE

DETAILS OF SYLLABI OF THE M.COM (CS) (CBCS) COURSE

SEM	Type	Course Title	Course Code	Credits	Marks	Formative Assessment	Summative Assessment	No. of Teaching hrs / Week
I	DSC-1	Company Law – I	D1COS001T	4	100	20	80	4
	DSC-2	General Law	D1COS002T	4	100	20	80	4
	DSC-3	Strategic Management	D1COS003T	4	100	20	80	4
	DSC-4	Corporate Accounting	D1COS004T	4	100	20	80	4
	DSC-5	Cost and Management Accounting	D1COS005T	4	100	20	80	4
	DSC-6	Digital Technology Applications in Business	D1COS006T	4	100	20	80	4
			Total Marks/Credits for I Semester	Total	24	600	120	480
II	DSC-1	Company Law – II	D2COS001T	4	100	20	80	4
	DSC-2	Commercial Law	D2COS002T	4	100	20	80	4
	DSC-3	Secretarial Practice	D2COS003T	4	100	20	80	4
	DSC-4	Mergers, Acquisitions and Corporate Restructuring	D2COS004T	4	100	20	80	4
	DSC-5	Accounting for Specialized Institutions	D2COS005T	4	100	20	80	4
	OEC-1	Open Elective Course (To be chosen from the courses offered by the other departments)	D2COS201T	4	100	20	80	4
			Total Marks/Credits for II Sem	Total	24	600	120	480

III	DSC-1	Industrial Laws	D3COM001T	4	100	20	80	4
	DSC-2	Corporate Tax Planning – I	D3COM002T	4	100	20	80	4
	DSC-3	Stock Market Operations	D3COM003T	4	100	20	80	4
	DSC-4	Economic Laws	D3COM004T	4	100	20	80	4
	DSC-5	Corporate Finance	D3COM005T	4	100	20	80	4
	OEC-2	Open Elective Course (To be chosen from the courses offered by the other departments)	D3COM201T	4	100	20	80	4
		Total Marks/Credits for III Semester	Total	24	600	120	480	
IV	DSC-1	Corporate Tax Planning – II	D4COS001T	4	100	20	80	4
	DSC-2	Forex Management	D4COS002T	4	100	20	80	4
	DSC-3	Corporate Governance and Business Ethics	D4COS003T	4	100	20	80	4
	DSC-4	Due Diligence and Corporate Compliance	D4COS004T	4	100	20	80	4
	DSC-5	Computer Applications	D4COS005T	4	100	20	80	4
	Project	Project Work: Project Report Project Viva Voce	D4COS006P	4	100	20	80	8
		Total Marks/Credits for IV Semester	Total	24	600	120	480	
		Grand Total		96	2,400	480	1,920	

M. Com(C.S.) I SEMESTER

Note :

Candidates are expected to be conversant with the amendments to the laws or the corresponding provisions of nay statutory modifications or re-enactment thereof made up to six months preceding the date of the semester endexamination.

Paper 1.1: Company Law -I

Objectives : To provide conceptual understanding of the various provisions of Indian Company Law.

Unit - 1: **Nature and functions of companies** – types of business enterprises; historical development of corporate concepts; emergence of principles of limited liability and development of Company Law; concept of corporate personality and corporate veil and its lifting; working and administration of Company Law

Unit – 2: **Incorporation and its consequences:** Formation of a Company, documents used in formation of a company; re-registration and registration of unregistered joint stock companies; the doctrine of ultra-vires, constructive notice and indoor management; promoters-meaning and importance, position, duties and liabilities.

Unit - 3: **Financial structure and membership :** concept of capital and financing of companies; sources of capital; types of shares- employee stock option, sweat equity, private placement, preferential allotment; alteration of share capital; reduction of capital and buyback of shares; debt capital, allotment and certificates, membership.

Unit – 4: **Prospectus** – definition; abridged prospectus; red-herring prospectus; shelf prospectus; information memorandum; contents, registration, misrepresentation and penalties; allotment and certificates – dematerialization.

Unit - 5: **Management and control of companies:** Directors and company officers - appointment, qualifications, disqualifications, remuneration, vacation, retirement, resignation and removal, chairman, and executive directors, whole time directors.

Suggested Readings:

1. Avtar Singh, Company Law, Eastern Book Company, Lucknow.
2. Sen Gupta, Company Law, Eastern Law House, Kolkatta.
3. Garg, Chawla and Gupta, Company Law, Kalyani Publishers, Ludhiana.
4. Ghosh and Balachandran, Company Law and Practice, Sultan Chand & Sons, New Delhi.
5. Kuchhal, Modern Indian Company, Mahabir Book Depot, Delhi.
6. Saharay H K, Company Law, Universal Law Publishing Company, Delhi.
7. Majumdar and Kapoor, Company Law and Practice, Taxmann, New Delhi.
8. Saravanavel, Company Law, Himalaya Publishing House, Bombay.
9. Reddy and Appannaiah, Company Law, Himalaya Publishing House, Bombay.
10. Chartered Secretary, ICSI, New Delhi.

Paper 1.2: General Laws

Objective: To provide basic understanding of some of the general laws, which have a bearing on the conduct of corporate affairs.

Unit – 1: **Code of Civil Procedure** - Elementary knowledge of the structure of civil courts, their jurisdiction, basic understanding of certain terms - order, judgement and decree, stay of suits, res judicata, suits by companies, minors, basic understanding of summary proceedings, appeals, reference, review and revision.

Unit – 2: **Criminal Procedure Code** - Offences; mens rea, cognizable and non-cognizable offences, bail, continuing offences, searches, limitation for taking cognizance of certain offences.

Unit – 3: **Law relating to Right to Information** - Salient features of the Right to Information (RTI) Act, 2005; Objective; Public Authorities & their obligations ; Designation of Public Information Officers (PIO) and their Duties; Request for obtaining information; Exemption from disclosure; Who is excluded; Information Commissions (Central & State) and their powers; appellate authorities; penalties; jurisdiction of Courts; Role of Central/State Governments.

Unit - 4: **The Limitation Act:** The computation of period of limitation for different types of suits, continuous running of time, extension of period of limitation, limitation and writs under the constitution. **The Specific Relief Act:** Insurance where specific performance is allowed, recovery, specific performance, discretion of court, preventive relief.

Unit - 5: **The Indian Stamp Act:** Methods of stamping consequences of non-stamping and under-stamping, adjudication, allowance and refund, penal provision. **The Registration Act:** Registrable documents, compulsory and optional, time and place of registration, consequences of non-registration.

Suggested Readings :

1. Kapoor and Abbi, General Laws and Procedures, Sultan Chand & Sons, New Delhi.
2. V G Ramachandran, Law of Limitation, Eastern Book Company, Lucknow.
3. Seema Majumdar, Student Hand Book on General and Commercial Law, Taxmann Publications, New Delhi.
4. The Limitation Act, Government of India, New Delhi.
5. The Indian Stamp Act, Government of India, New Delhi.
6. The Registration Act, Government of India, New Delhi.
7. The Limitation Act, Bare Act, Taxmann Publications, New Delhi.
8. M P Tandon, Civil Procedure Act, Allahabad Law Agency, Allahabad.
9. Code of Criminal Procedure, Eastern Book Company, Lucknow.
10. Chandrasekharan Pillai, Kolkar's Lectures on Criminal Procedure, Eastern Book Company, Lucknow.

M.Com (CS) Semester – I
Discipline Specific Course (DSC)-

Course Title: - Strategic Management

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course aims to provide conceptual knowledge of strategic management process in businesses and develop skills of analysis, implementation and evaluation of corporate level strategies amongst the students.

Module – 1: Strategic Management – Concept of Strategy and Strategic Management; nature and scope of strategic management, types of strategies - intentional and emergent – functional classification- corporate level, business level and functional level strategies; levels of strategic management, strategic planning process, strategic management v/s operational management; .

Module – 2: Corporate Strategic Vision, Mission and Objectives: Concept of vision and mission; constituents of corporate mission, stakeholders – goals and corporate mission; objectives – concept, hierarchy, characteristics of objectives; process of objectives setting, strategic intent; critical success factors, KPIs, corporate governance and strategy, ethics in strategic management.

Module – 3: External and Internal Analysis–concept of environment, types and importance environment analysis; PEST analysis; analysis of Michael Porter’s Five Forces Model, strategic groups and preparation of ETOP; internal analysis – concept of competitive advantage, generic building blocks, core competencies and competitive advantage – resources and capabilities; value chain analysis; internal factor analysis and preparation of SAP.

Module – 4: Strategy Formulation and Implementation - strategic planning and approach to strategic formulation, developing alternative strategies, types of strategies; strategy activation, policies, organization structure, resources, commitment and corporate culture.

Module – 5: Strategic Evaluation and Control: concept and purposes of strategic evaluation and analysis, GAP analysis; strategic control system; ROI, budgeting, auditing systems; feedback and information systems.

References

1. Hill and Jones, Strategic Management– Text & Cases, Cengage Learning, New Delhi.
2. John A Pearce, Richard Robinson and Amita Mital, Strategic Management – Formulation, Implementation and Control, TMH, New Delhi.
4. Lawrence Jauch and William F Glueck, Business Policy and Strategic Management, TMH, New Delhi.

5. Hitt, Ireland, Hoskisson and Manikutty, Strategic Management, Cengage Learning, New Delhi
6. R Srinivasan, Strategic Management – The Indian Content, PHI, New Delhi.
7. Dess, Eisner, Lumpkin and McNamara, Strategic Management: Creating Competitive Advantages, TMH, New Delhi.
8. Azar Kazmi, Strategic Management and Business Policy, TMH, New Delhi.
9. G Hamel and C K Prahalad, Competing for the Future, Free Press, New York.
10. M.E.Porter, Competitive Advantage, Free Press, New York.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Analyze the strategic leadership of Indian Companies and write a brief report
2. Conduct impact analysis of recent government policies on corporate level strategies
3. Perform PEST Analysis of listed companies by creating groups
4. Study STRATEGIC GAP analysis of one or two companies
5. Identify various levels of strategies of Indian companies
6. Undertake one day industrial visit and hold discussion with strategic heads of such units
7. Analyze the performance of particular strategies of selected firms
8. Study competitive advantage and core competency levels of indian companies
9. Analyze Michael Porter Five-Forces Model by identifying all key factors and prepare a brief report

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com (CS) Semester – I
Discipline Specific Course (DSC)-

Course Title: - Company Accounts

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSE- 3B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to enable students to learn the techniques of accounting for and reporting of corporate entities' annual accounts and of specialized nature of financial activities and events.

Module – 1: Company Final Accounts: Legal provisions relating to maintenance of annual accounts by corporate entities in India; annual returns – final accounts as per Sec 129; Schedule III of Companies Act, 2013; meaning and measurement of divisible profits; provisions and computation of managerial remuneration, transfer of profits to reserves and payment of dividend out of reserve rules; preparation of vertical form of financial statements.

Module– 2: Accounting for Internal Reconstruction – Meaning and reasons of internal reconstruction - types – sub-division of shares and reduction of capital – reasons and journal entries; stock split and reverse stock split; capital reduction account and disposal of capital reduction account; preparation of balance sheet in post-restructuring alteration and reduction of capital; stock split

Module– 3: Accounting of Business Combinations and Restructuring – Introduction – Types of Merger – Concept of Business Combination – Ind AS – 103 – Business Combination – acquisition Method – Based on Recognition Principle and Measurement Principle; recognition and measurement of goodwill; difference between Ind 103 and AS 14; calculation of purchase consideration and entries in the books of acquirer; accounting treatment of inter-corporate sale, purchase, loans, stocks and investments in M&As; accounting for internal reconstruction – alteration of capital v/s reduction of capital; disposal of capital reduction.

Module – 4: Group Accounts: Nature, need and significance of group accounts; preparation of consolidated financial statements –pre-acquisition and post-acquisition profits; accounting for unrealized profits and inter-company transactions; chain and cross holdings treatment – single and multiple subsidiaries; preparation of consolidated profit and loss account; Preparation of Group Cash Flow Statement

Module – 5: Liquidation of Companies: Meaning and types of liquidation; liquidation v/s winding up of companies; winding up by Tribunal, Petition for Winding Up (Sec 272); Voluntary Winding Up; Insolvency and Bankruptcy Code, 2016 - preparation of statement of affairs and deficiency accounts; workmen dues and preferential creditors; overriding preferential payments; preparation of liquidators' financial statement of account and List-B Contributories Statement.

Note: The course shall be taught in accordance with the provisions of Companies Act 2013 or as amended to date.

References

1. S.N.Maheshwari and S K Maheswari, Advanced Accountancy, Vol. II, Vikas Publications, New Delhi.
2. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani Publishers, Ludhiana,
3. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand New Delhi.
4. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
5. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi.
7. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi.
8. S.K.Paul, Advanced Accounts, World Press, Calcutta.
9. M Hanif and A Mukherjee, Advanced Accounting Vol. II, TMH, New Delhi.
10. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

- 1. prepare list of items to be included in the balance sheet of joint stock companies**
- 2. compute managerial remuneration as per Companies Act and analyze managerial remuneration as given in the balance sheet of selected companies**
- 3. obtain recent mergers and study accounting for mergers as per Ind AS**
- 4. prepare consolidated financial statements of Indian Group Companies as per Ind AS on Group Accounts**
- 5. study accounting of recent stock splits, reverse stock splits sub-division, consolidation and reduction of capital**
- 6. prepare report of disposal of capital reduction of companies adopting internal reconstruction in recent years**
- 7. compute divisible profits of selected companies declaring dividends as per the provisions of Indian Companies**
- 8. examine Insolvency and Bankruptcy Code Provisions relating to liquidation of companies**

9. visit websites of ROC, SEBI, Stock Exchanges, etc and obtain list of companies liquidated and their submission of final liquidation accounts
10. prepare list of accounting standards to company accounts

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com (CS) Semester – I
Discipline Specific Course (DSC)-

Course Title: - Cost and Management Accounting

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSE- 3B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Paper 1.5: Cost and Management Accounting

Objectives: To provide basic knowledge to students on various cost concepts, their application and utility of management accounting in business decision-making.

Unit - 1: Introduction: Changing role of management accounting - managing resources, activities, and people; strategic management accounting - concept, functions and aspects of SMA; integration of corporate strategy and value chain; balanced score card - concept, objectives and significance of balanced score card; perspectives of balanced score card.

Unit - 2: Activity - Based Costing : Concept and significance of ABC; difference between traditional methods of overhead treatment and ABC; designing ABC system - identifying activities, assigning cost to activity cost centres, selecting appropriate cost drivers and assigning the cost of the activities to products; activity-based costing profitability analysis; management applications and pitfalls of ABC systems.

Unit - 3: Product Costing Methods: Types of product costing systems - job-order costing systems - nature, applications and cost accumulation; process costing - nature and applications; job order costing v/s process costing; cost accumulation process in process costing; accounting treatment of normal and abnormal loss and abnormal gain; accounting treatment of equivalent units; accounting for joint and by-products

Unit - 4: Budgetary Control: Concept of budget, budgeting and budgetary control; features, objectives and significance of budgets; essentials of budgetary control - budget period, budget factor, budget committee and budget director; types of budgets - functional and master budgets; flexible budgeting - concept and preparation; zero base budgeting, performance and programme budgeting;

Unit - 5: Standard costing: Concept of standard cost and standard costing; features, objectives and significance of standard costing; types of standards and development of cost and price standards; variance analysis, accounting treatment of variances and disposal methods; reconciliation between budgeted profit, standard profit and actual profit.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. select an industrial unit in your study area and identify use of ABC method of costing – study its cost drivers, cost pools and allocation of overhead
2. study design of manufacturing product and estimate life-cycle cost of such products
3. visit any industrial unit and identify efforts done by the firm in quality management
4. select firms in your local area and examine the classification of quality costs
5. visit the major hotel in your area and appraise them the importance of control of quality costs
6. develop a questionnaire or interview schedule and collect quality costs incurred by selected firms
7. visit service organizations like NWRTC or electricity organization and make report of quality maintenance and quality control in such organizations
8. visit large organizations in your area and examine the effect of learning on costs
9. select value chain of any organization and make an analysis of costs based on value chain\
10. visit bank branches in your study area and examine the applicability of ABC analysis

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

Suggested Readings:

1. Vanderbeck Edward, Principles of Cost Accounting, Cengage Learning, New Delhi.
2. Colin Drury, Cost and Management Accounting, Cengage Learning, New Delhi.
3. Bhabatosh Banerjee, Cost Accounting, PHI, New Delhi.
4. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
5. Khan and Jain, Cost Accounting, TMH, New Delhi.
6. Lanen, Anderson and Maher, Fundamentals of Cost Accounting, TMH, New Delhi.
7. Jawahar Lal and Srivastava, Cost Accounting, TMH, New Delhi.
8. M N Arora, Cost Accounting - Principles and Practice, Vikas Publications, New Delhi.
9. S N Maheswari, Cost and Management, Sultan Chand & Sons, New Delhi.
10. Kaplan and Atkinson, Advanced Management Accounting, PHI, New Delhi.

M. Com(C.S.) II SEMESTER

Paper 2.1: Company Law-II

Objectives : To provide conceptual understanding of the various provisions of Indian Company Law.

Unit – 1: Company meetings:–Meaning and kinds of meetings – meetings of directors and committees – frequency, convening and proceedings; tele and video-conferencing of Board Committee; resolution; minutes and evidence; general meetings – kinds of meetings; law, practice and procedure relating to general and other meetings – notice, quorum, resolution; postal ballot, recording, signing and inspection; role of chairman.

Unit - 2: Investment, Loans and Deposits: Provisions relating to making investments in and granting loans to other bodies, corporate and giving guarantees and providing security; invitation, acceptance, renewal, repayment and default and remedies.

Unit – 3: Accounts and audit: Appointment, resignation and removal of auditors, rights, duties and liabilities of auditors; board’s report and disclosures – preparation; disclosures; directors’ responsibility statement; compliance certificate – need and purpose.

Unit – 4: Registers and Returns:Maintenance, authentication, presentation and inspection of statutory books/registers prescribed under various provisions of the company law and filing of various forms/returns to ROC; annual return – nature and significance; contents; filling – preparation and disclosures; signing, certification and filing; maintenance, place of keeping and inspection.

Unit - 5: Petitions, applications and appearances before CLB: procedure for making and filing petitions, applications and appearance before and matters related thereto, applications to the Central Government, procedure for making various applications to the Central Government, petitions to the court, making and filing petitions to the court.

Suggested Readings:

1. Avtar Sing, Company Law, Eastern Book Company, Lucknow.
2. Sen Gupta, Company Law, Eastern Law House, Kolkatta.
3. Garg, Chawla and Gupta, Company Law, Kalyani Publishers, Ludhiana.
4. Ghosh and Balachandran, Company Law and Practice, Sultan Chand & Sons, New Delhi.
5. Kuchhal, Modern Indian Company, Mahabir Book Depot, Delhi.
6. Saharay H K, Company Law, Universal Law Publishing Company, Delhi.
7. Majumdar and Kapoor, Company Law and Practice, Taxmann, New Delhi.
8. Saravanavel, Company Law, Himalaya Publishing House, Bombay.
9. Reddy and Appannaiah, Company Law, Himalaya Publishing House, Bombay.
10. Chartered Secretary, ICSI, New Delhi.

Paper 2.2: Commercial Law

Objectives : To provide basic understanding of some of the business laws which have a bearing on the conduct of corporate affairs.

- Unit- 1:** **Contract:** Meaning; essential elements of a valid contract; nature and types of contract; performance of contract; termination and discharge of contract;
- Unit – 2:** **Special Contracts:** Quasi, contingent, wagering agreements; Contract of indemnity; contract of guarantee; contract of bailment; contract of pledge; contract of agency;
- Unit - 3:** **The Sales of Goods Act:** Essentials of contract of sales, sales distinguished from agreement to sell, contract for work and labour and hire, purchase, conditions and warranties, transfer of title by non-owners, doctrine of caveat emptor, performance of the contract of sales, unpaid seller, high rights against the goods and the buyer.
- Unit - 4:** **Competition Policy and Law:** Objectives and definition; regulation over concentration of economic power, study of the provisions relating to restrictive, unfair and monopolistic trade practice, nature and scope of the power of the MRTP Commission and other authorities under the Act.
- Unit - 5:** **Consumer Protection and Corporate Responsibility:** Objects and definition, rights of consumer under the Consumer Protection Act, nature and scope of remedies, pollution control and environmental protection, Intellectual property system : An overview of intellectual property laws in India.

Suggested Readings :

1. Kapoor N.D, Mercantile Law, Sultan Chand, New Delhi.
2. Taxmann's General and Commercial Laws; Taxmann Publication, New Delhi.
3. Kuchal, M C, Mercantile Law, Vikas Publications, New Delhi.
4. Bulchandani K R, Business Laws, Himalaya Publications, Mumbai.
5. Bare Acts with latest amendments, Government of India, Publication Department, New Delhi.
6. M P Vijaykumar, Corporate and Business Laws, Snow White Publications, Mumbai.
7. Elements of Business Law and Management, Course Material of ICSI, New Delhi.
8. S N Maheswari and S K Maheswari, A Manual to Business Law, HPH, Mumbai.
9. Sen and Mitra, Commercial Law, The World Press Pvt Ltd., Kolkatta.
10. S S Gulshan, Mercantile Law, Excel Books, New Delhi.

Paper 2.3: Secretarial Practice

Objectives: To provide working knowledge and understanding of procedural requirements of various corporate activities relating to company law.

Unit - 1: Company Secretary: Meaning, Functions and significance of the role of company secretary, qualifications, procedure of appointment and dismissal of a secretary, role of a company secretary, powers, duties and liabilities of a company secretary.

Unit - 2: Incorporation of Companies: Meaning, nature, types of companies, secretarial procedure for incorporation of private and public limited companies and company limited by guarantee and their conversion, commencement of business and issue of certificate of incorporation.

Unit - 3: Memorandum and Articles of Association: Meaning and nature of memorandum and articles; clauses; Procedure for alterations in memorandum and articles of association, procedure for allotment, consolidation and sub-division of shares, conversion of shares, into stock, cancellation of shares, dematerialization, etc.

Unit - 4: Directors and Management: Meaning, types and duties of directors and managers, procedure for appointment, removal and varying terms of appointment, fixation/revision of remuneration of directors, managing director and whole time director, manager, auditor, etc.

Unit - 5: Inter-Company Investment and Dividend: Meaning, need and objectives of inter-company investments; procedure for inter-company loans/investments, giving guarantees and providing security, procedure for ascertainment; meaning and types of dividend; declaration and - payment of dividend, procedure for maintenance of statutory books, registers prescribed under various provisions of the company law.

Suggested Readings :

1. Acharya and Govekar, Company Secretarial Practice, Himalaya, Bombay.
2. Reddy & Appannaiah, Company Law and Secretarial Practice, Himalaya, Bombay.
3. Sen Gupta, B.K., Company Law, Eastern, Calcutta.
4. Chandratre, Company and Secretarial Practice, Bharat Law House, New Delhi.
5. Shanbhogue K V, Company Law Procedures, Bharat Law House, New Delhi.
6. Sharma M L, Company Procedures and Registrar of Companies, Tax Publishers, Delhi.
7. Kannan and Sowrirajan, Company Law Procedures, Taxmann, New Delhi.
8. Avdesh Ojha and Others, Company Law Practice Manual, The Tax Publishers, Delhi.
9. Avtar Singh, Indian Company Law, Eastern, Lucknow.
10. Bhargava and Bhargava, Circulars and Clarifications for Company Law, Tax Publishers, Delhi.

M.Com Semester – II
Discipline Specific Course (DSC)-

Course Title: - Mergers, Acquisitions and Corporate Restructuring

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives: The course is designed to equip students with the basic understanding of corporate mergers and to develop skills for valuation and integration of corporate mergers.

Module – 1: Mergers and Acquisitions- meaning, types and motives; merger waves – meaning, classification and reasons; industrial shocks and industrial clustering; theories of corporate mergers - efficiency theories, information and signaling, agency problems and managerialism etc; measurement of cost and benefits of mergers; sources and measurement of value creation in mergers;

Module – 2: Valuation and Financing of Mergers- Merger Process – Steps involved and characteristics of target companies–due diligence process – target valuation methods; determination of stock exchange ratio – book value, EPS and MPS methods –usefulness of P/E ratio; methods of payment, Legal process of mergers in India; merger failures – meaning, reasons and strategies to control merger failures; methods of analysis of post-merger performance; analysis of merger trends and failures in India.

Module– 3: Market for Corporate Control – Meaning, objectives and types of takeovers; open offer v/s tender offer; SEBI’s takeover code – meaning, objectives and broad takeover guidelines; takeover defenses–need, types and effects of takeover defenses; takeovers in India and defenses employed; financing of takeovers.

Module– 4: Other forms of restructuring: meaning, reasons and significance of corporate restructuring; forms of restructuring –expansion, sell-offs, corporate control and changes in ownership structure; debt and equity restructuring, exit strategies; sources and measurement of value creation in corporate restructuring; corporate restructuring in India–private and public sector enterprises; effects of restructuring.

Module– 5: Industrial Sickness – Meaning, causes and symptoms of industrial sickness; magnitude of industrial sickness in India; prediction of industrial sickness – univariate and multivariate methods – Beaver’s study; Altman’s Prediction Model; L C Gupta’s Model; rehabilitation and revival sick units; sickness in India among SMEs and manufacturing sector; Indian Bankruptcy Code

References

1. J.F. Weston, K S Chung & S E Hoag, Mergers Restructuring and Corporate Control, PHI, New Delhi.
2. J.F. Weston, Mitchell and Mulherin, Takeovers, Restructuring and Corporate Governance, Pearson Publications, New Delhi.
3. Patrick Gaughan, Mergers, Acquisitions and Corporate Restructuring, John Wiley, New Delhi.
4. Robert F Bruner, Applied Mergers and Acquisitions, John Wiley Publications, New Delhi.
5. Donald M DePamphilis, Mergers, Acquisitions and Other Restructuring, Elsevier, New Delhi.
6. Amy L Pablo and Mansour Javidan, Mergers and Acquisitions, Blackwell Publications, New Delhi.
7. Sudi Sudharshanam, Creating Value through Mergers and Acquisitions, Pearson Education, New Delhi.
8. I M Pandey, Financial Management, Vikas Publications, New Delhi.
9. M Y Khan and P K Jain, Financial Management, McGraw Hill, New Delhi.
10. Prasanna Chandra, Financial Management, McGraw Hill, New Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks:

1. Identify trends in mergers and acquisitions in India for over 10-year or more years and classify them by type of merger
2. Analyze the motives and reasons for mergers in India
3. Collect the press announcements of recent mergers and analyze them into sectors, methods of payment and other aspects
4. Using market model approach, compute announcement effect of merger announcement on shareholder wealth
5. Collect recent merger announcements and perform valuations of target companies. Compare your valuations with management or market valuations
6. Examine the process of integration of any recent merger in India
7. List out cross-border mergers in India and identify the major country investing in India – outbound and inbound deals.
8. Analyze post-merger financial performance of selected mergers in India
9. List out merger failures in India and the wordover with reasons and suggestions to overcome
10. Analyze market performance of completed deals including financial performance in post-merger period

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M.Com Semester – III
Discipline Specific Elective(DSE)-

Course Title: - Accounting for Specialized Institutions

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to provide conceptual knowledge regarding the accounting principles in specialized types of business enterprises and to impart skills for accounting and reporting of financial transactions in such enterprises.

Module – 1: Accounting for Insurance Companies: Legal provisions as per Insurance Act 1938, LIC Act 1956 and GIC Act; IRDA Act and provisions relating to final accounts; revenue accounts and final accounts of life and non-life insurance companies; life assurance fund, valuation balance sheet and dividend distribution.

Module – 2: Double Account System: Meaning of double account system; single account v/s double account system; advantages and disadvantages of double account system; maintenance of records and registers; annual accounts of electricity companies.

Module– 3: Accounting for Hotels – nature, objectives and significance of hotel accounting; visitors’ ledger; methods of accounting and preparation of final accounts of hotel undertakings; Accounting for Hospitals – Need and significance of hospital accounting; measuring revenues and expenses with accrual accounting, allocation of revenue – case basis, Per Diem and Capitation, realization of revenue forms of balance sheet, income statement-capital and revenue expenditure, adjustments; Accounts for Educational Institutions – need and significance of accounting for educational institutions- special features of educational institutions; accounting for government grants, classification of accounts; Preparation of final accounts of educational institutions- income and expenditure a/c and Balance Sheet.

Module– 4: Accounts of Service Sector – meaning of service sector and purposes; manufacturing v/s service sector accounting; revenue recognition in service sector as per AS -9;

Accounting for Construction Contracts (AS – 7) – meaning and types of construction contracts – calculation of profit or loss of a construction contract – revenue recognition- stages of completion – completed contract method and percentage of completion; project accounting – meaning, objective and requirements –

Module– 5 Accounting for software companies – computer software accounting – acquired and internally generated softwares – R&D Stages – AS – 26; accounting for Telecommunication Sector – accounting and reporting issues – license fee – interconnection usage charges – key issues related to telecom companies; Accounting for Entertainment Sector – Cinema, Theatre, Jatra and Circus – Hotels, Restaurants and Caterers –Doctors, Druggists and Nursing Homes

References

1. S N Maheshwari and S K Maheswari, Advanced Accountancy, Vol. II, Vikas Publications, New Delhi.
2. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani Publishers, Ludhiana,
3. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand New Delhi.
4. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
5. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi.
7. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi.
8. S.K.Paul, Advanced Accounts, World Press, Calcutta.
9. M Hanif and A Mukherjee, Advanced Accounting, Vol. II, TMH, New Delhi.
10. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10:

1. collect annual accounts of life-insurance companies and list out accounting policies followed by them; distinguish unique features of life insurance companies with manufacturing and merchandising units
2. ascertain claim settlement procedures in insurance companies and make an analysis of claims pending, rejected, etc
3. make out a trend in premium collected, bonus paid etc by such entities
4. identify the non-life companies in India and list out their historical background
5. study the policies provided by them for fire, marine and other insurance contracts
6. collect annual accounts of electricity companies of the State Governments and examine the principles of double accounts
7. study the accounting methods and practices of service sector like hospitals – major and corporate hospitals – government hospitals
8. study accounting policies and practices of educational institutions in your study area including Karnatak University, Dharwad

9. Study the accounting policies, practices and disclosures by hospitality and entertainment sectors
10. Create groups and assign service sector accounting discussion in classrooms

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M. Com(C.S.) III SEMESTER

Paper 3.1: Industrial Laws

Objectives: To provide an understanding of certain industrial legislations which have direct relevance to the functioning of companies.

Unit – 1: **The Factories Act:** Objects, hazardous, process, health, safety, welfare, working hours, leave, etc., and registration of factories. The Industrial Disputes Act : Objects, industrial disputes, authorities of settlement of industrial disputes, procedure of settlement, settlements and awards, strike, lock-outs, lay off, retrenchment, transfer and closure, unfair labour practices and offences of companies.

Unit - 2: **The Employees' State Insurance Act:** Objects, importance, important definitions, Registration of Factories, Employees' State Insurance Scheme, Employees' State Insurance Fund.

Unit – 3: **The Employees' Provident Fund Act:** Objects, scheme, Employees' Pension Scheme, Employees Deposit-linked Insurance Scheme, determination of moneys due from the by employees.

Unit - 4: **The Payment of Bonus Act:** Objects, scope and application, important definitions, computation of gross profit, calculation of amount payable as bonus, eligibility for bonus, disqualification for bonus, minimum bonus, maximum bonus, bonus linked with production or productivity.

Unit - 5: **Overview of Other Laws:** Laws relating to payment of wages, gratuity, trade unions, etc. The Payment of Wages Act, The Minimum Wages Act, Trade Union Act, The Equal Remuneration Act, The Payment of Gratuity Act.

Suggested Readings :

1. N.D. Kapoor, A Handbook of Industrial Law, Sultan Chand & Sons, New Delhi.
2. P.L. Malik, Industrial Law, Eastern Book Co., Lucknow.
3. M.C. Shukla, A Manual of Mercantile Law, S. Chand & Co., New Delhi.
4. Chawla & Garg, Elements of Business Laws, Kalyani, New Delhi.
5. Gulshan and Kapoor, Economic. Labour and Industrial Laws, Sultan Chand & Sons, New Delhi.
6. Gulshan and Kapoor, Economic, Labour and Industrial Laws, Sultan Chand and Sons, New Delhi.
7. H L Kumar, Labour Laws, Universal Laws Publishing Company, New Delhi.
8. Legal Manual, Labour and Industrial Law, Universal Laws Publishing Company, New Delhi.
9. Factories Act, 1948, Bare Act, Taxmann Publications, New Delhi.
10. Industrial Disputes Act, 1947, Bare Act, Taxmann Publications, New Delhi.

M.Com Semester – III
Discipline Specific Course (DSC)-

Course Title: - Corporate Tax Planning (Direct Taxes- I)

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-5B	Theory	4	4	60 hrs.	3hrs.	20	80	100

3.5: Corporate Tax Planning (Direct Taxes) -I

Learning Objectives:

The course is designed to provide knowledge of direct tax laws and their application in tax planning of corporate entities and to develop skills of the applications of various provisions of direct tax laws in India

Module – 1: Corporate tax planning: Meaning and objectives, scope of corporate tax planning, tax planning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for corporate tax planning, tax management, assessment of income, filing of returns.

Module – 2: Taxation of companies: Computation of income under the heads, of income applicable to corporate assesses, set off and carry forward of losses, deductions available in respect of gross total income, computation of taxable income, tax liability of a company.

Module – 3: Tax planning and promotion of a company: Tax planning with reference to setting up of a new business, location of new business, nature of business, forms of organization, tax planning in respect of newly established industrial undertakings in free trade zones, newly established 100% export oriented undertakings, tax planning in respect of industrial undertakings, engaged in infrastructural development or other activities.

Module – 4: Tax planning and corporate financial decisions : Tax planning vis-a-vis corporate capital structure, investment decision, dividend decision, issue of bonus share, tax planning and merger or demerger decisions, tax planning with reference to other managerial decisions, purchase of assets out of owned funds or out of borrowed funds, own or lease, purchase by installments or hire, sale of assets used for scientific research work, make or buy, shutdown or continue.

Module – 5: Tax planning and employees' remuneration: Formulation of an ideal wage policy or salary package for employees, provision for various perquisites and facilities, tax incidence of a wage policy in the hands of employees, deduction of tax at source.

References

1. Vinod Singhania and Monika Singhania, Corporate Tax Planning & Business Tax Procedure, Taxmann Publications, New Delhi.
2. Vinod Singhania and Kapil Singhania, Direct Tax Law and Practice, Taxman Publications, New Delhi.
3. Manoharan and Hari, Direct Tax Laws, Snow White Publications, New Delhi.
4. Girish Ahuja and Ravi Gupta, Direct Tax Law – Theory & Practice, Bharat Law House, New Delhi.
5. T G Suresh, Direct Tax Laws, CCH India, New Delhi.
6. Monica Duggal, Corporate Tax Planning, New Age, New Delhi.
7. Lall, B.B., Direct Taxes, Konark, New Delhi.
8. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Publications, Agra.
9. Dinkar Pagare, Tax Laws, Sultan Chand, New Delhi.
10. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10.

1. Visit the offices of local tax practitioners and discuss the methods of tax planning adopted by industry and business units
2. Prepare questionnaires or schedules and obtain information on tax planning motives of business in your study area
3. Develop trends in tax payments and profits of companies
4. List out major provisions available in Companies Act on tax panning
5. Visit offices of IT in your study area and discuss with tax officials on various provisions of tax planning
6. Prepare list of deferred tax assets and liabilities and identify reasons for such assets and liabilities
7. Study the disclosure of tax related matters in the balance sheet by large listed companies in India
8. Develop trends in income tax collections by the Central Government and classify its by individuals, companies, etc

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

Paper 3.3: Stock Market Operations

Objectives : To provide conceptual understanding of the regulatory frame work of capital markets in India.

- Unit – 1: Stock Exchanges in India:** Concept of stock exchange, objectives, functions and economic importance; historical background; management and regulation of stock exchanges in India; major stock exchanges in India - BSE, MSE and OTCEI; demutualization - meaning and objectives; regional stock exchanges in India; SEBI - establishment, objectives and functions; SEBI's regulations relating to stock markets; future challenges
- Unit - 2: Listing of Securities:** Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.; Stock brokers: Regulation relating thereto, SEBI's role in regulation, stock brokers, powers of SEBI, functions of brokers; general obligations and responsibilities.
- Unit - 3: Trading Mechanism on Indian Stock Exchanges:** Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; BSE – Share groups on BSE – BOLT System, NSE – Market segments
- Unit - 4: Stock Market Indices:** Meaning, purpose, and consideration in developing index – methods- price weighted, equal weighted and value weighted; free float method; stock market indices in India – BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices – S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.
- Unit – 5: Risk Management and Surveillance System:** Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers; value at risk;

Suggested Readings:

1. Lorie James and Hamilton, The Stock Market: Theories and Evidence, Irwin.
2. Obaidullah, Mohd., Stock Market: Theories and Indian Evidence, ICFAI, Hyderabad
3. Khan M Y, Indian Financial System, TMH, New Delhi.
4. Machiraju H R, The Working of Stock Exchanges in India, New Age, New Delhi.
5. Avadhani V A, Indian Capital Market, Himalaya, Bombay.
6. Waghmare Tushar, Future of India's Stock Market, TMH, New Delhi.
7. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi.
8. Guruswamy, Capital Markets, TMH, New Delhi.
9. Chakrabarty and Sankar De, Capital Markets in India, Sage Publications, New Delhi.
10. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi

Paper 3.4: Economic Laws

- Objective:** To provide an understanding of certain economic laws and important labour laws which have direct relevance to the functioning of companies.
- Unit - 1:** **Economic Laws:** Meaning, nature, significance and classification; industry reaction to economic laws; a comparative study of economic laws US, UK and India; committees' recommendations.
- Unit – 2:** **Industries Development and Regulation:** Objects and definitions - an overview of current industrial policy; regulatory mechanism under IDRA; registration and licensing of industrial undertakings; government agencies exemption from licensing provisions; substantial expansion; investigation; offences and penalties; miscellaneous provisions.
- Unit - 3:** **Management of Foreign Exchange Transactions:** Objectives and definitions under FEMA; current account transactions, capital account transactions, foreign direct investment in India and abroad; acquisition and transfer of immovable property; establishment in India of branch, office etc., realization and repatriation of foreign exchange.
- Unit - 4:** **Pollution Control and Environmental Protection:** Concept of sustainable development, government policy regarding environment; law relating to Prevention and Control of Air Pollution and Water Pollution, Environment Protection Law; appearance before Environment Tribunal/Authority
- Unit – 5:** **Management of IPRs:** Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; overview of laws relating to other related IPRs; Intellectual Property Appellate Board.

Suggested Readings:

1. Ramapo, Competition Law in India, Oxford University Press, New Delhi.
2. Gulshan and Kapoor, Economic, Labour and Industrial Laws, Sultan Chand & sons, New Delhi.
3. Malik P L, Labour and Industrials, Eastern Book Company, Lucknow.
4. Panda S K, Economic and Labour Laws, Law point Publications, New Delhi.
5. Mandot, Economic, Labour and Industrial Laws, Sultan Chand & Sons, New Delhi.
6. Kumar H L, Labour Laws, Universal Laws Publishing, Delhi.
7. Bare Act – Foreign Exchange Management Act, Govt of India, Delhi.
8. Labour and Industrial Laws, Universal Law Publishing Company, Delhi.
9. Study Material on Economic and Labour Laws, ICSI, New Delhi.
10. Chartered Secretary (Monthly) Journal, ICSI, New Delhi

Paper 3.5: Corporate Finance:

M.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Corporate Finance

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be

Learning Objectives:

The course aims to provide an understanding of various concepts of financial management and to develop skills amongst the students in designing appropriate financial strategies for business enterprises.

- Module – 1: Financial Management: Concept of finance, business finance and financial management; nature, significance and approaches; objectives of finance function and agency theory; relationship with other disciplines; financial decisions and risk-return trade-off; organizational structure for finance function; strategic role of CFO.
- Module – 2: Leverages and Capital Structure Theories and Determinants: – Concept, types, importance and measurement of various leverages; concept of financial and capital structures and classification; theories of capital structure – NI, NOI, MM (in tax-free and tax world) traditional approaches, trade off theories, pecking order hypothesis and signaling hypothesis; determinants of capital structure and capital structure practices of Indian companies.
- Module – 3: Capital Budgeting Decisions: Concept, significance, nature and classification of capital budgeting decisions; cash flow computation – incremental approach; evaluation criteria-payback period, ARR, NPV, IRR and PI methods; NPV v/s IRR comparison, MIRR; capital rationing decisions; capital budgeting under risk and uncertainty – meaning of risk and uncertainty – methods of incorporating risk and uncertainty.
- Module – 4: Dividend Decisions – concept and classification, legal provisions relating to payment of dividends in India; dividend and market valuation – Walter’s Model, Gordon’s Model and MM approach, Residual Theory of Dividend; clientele theory of dividends and life-cycle theory; factors affecting dividend decision; dividend policies in practice of Indian companies. Issue of bonus shares and their effects and Stock Splits
- Module – 5: Working Capital Management – concepts, importance, classification and factors determining working capital, computation through operating cycle approach; Walker’s Four Part Theory of Working capital management; investment and financing policies – cash, inventory, receivables and payable management – concept, significance and methods of management.

References

1. I M Pandey, Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Financial Management, TMH, New Delhi.
4. Damodaran, Corporate Finance, Wiley Publications, New Delhi.
5. Brealey, Myers, Allen and Mohanty, Principles of Corporate Finance, TMH, New Delhi.
6. Ross, Westerfield, Jaffe and Kakan, Corporate Finance, TMH, New Delhi.
7. E F Brigham and Ehrhardt, Financial Management – Theory and Practice, Cengage Learning, New Delhi.
8. Van Horne and Sanjay Dhamjia, Financial Management and Policy, Cengage Learning, New Delhi.
9. Jonathan Berk, Peter Demarzo and Ashok Thampy, Financial Management, Pearson Education, New Delhi.
10. Copeland, Weston Shastri and Katz, Financial Theory and Corporate Policy, Pearson Education, New Delhi.

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Create groups and assign tasks relating to various aspects of corporate finance. Marks may be allotted based on individual student's performance.
2. Analyze capital structure/dividend/working capital decisions of firms by downloading annual reports
3. Conduct a small survey of industries and questionnaires or interview schedules to analyse performance of business unit
4. Identify various sources of short-term and long-term capital employed by companies in India
5. Find cost of specific sources of capital of listed or Sensex or Nifty-50 companies and compute overall cost of capital.
6. Collect annual reports and compute asset-mix and finance mix and ascertain the gaps
7. Analyze capital budgeting decisions of companies by collecting press reports, website disclosures, etc
8. Analyze annual dividend policies of listed companies

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

M. Com(C.S.) IV SEMESTER**4.4B: Corporate Tax Planning (GST and Customs)–II**

(The Syllabus of this Course shall be dealt in as per the current issues in GST and Customs Duty)

M.Com Semester – IV***Discipline Specific Course (DSC)-***

Course Title: - Corporate Tax Planning (GST and Customs) - II

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.4B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course is designed to enable students to understand the basic concepts of GST Law introduced in India and to develop skills of computing GST and in filing all the returns involved under the GST.

- Module – 1: Introduction – Meaning, scope and significance of GST; principles of subsumption and taxes subsumed; classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST; GST Administration in India – GST Council - functions and challenges; GST Network – objectives structure, administration and functions; operational aspects of GST–process of registration for manufacturer, service provider and dealer, etc; amendment and cancellation of registration; tax invoice, credit and debit notes; accounts and records; filing of returns – forms, time schedule; assessment, payment of tax.
- Module – 2: Levy and Collection of Tax – CGST Act, 2017 – levy and collection of central and state GST, composition levy, taxable person, power to grant exemption from tax; Time and Value of Supply – time of supply of goods and services; change in rate of tax in respect of supply of goods or services; value of taxable supply; Illustrative problems.
- Module – 3: Valuation of Goods and Services under GST: Introduction to valuation under GST, meaning and types of consideration; valuation rules; other cases for valuation of supply, imported services and goods; valuation for discount; transaction value – meaning and condition; inclusive and exclusive discount; methods of valuation – computed value, residual value method; rejection of declared value; Illustrative problems
- Module – 4: Input Tax Credit System: Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit – CGST, SGST and IGST; recovery of Input Tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input; service distributor; Illustrative problems
- Module – 5: Tax Planning and Customs Duty – Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage,

References

1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. S S Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.
6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
9. The Central Goods and Services Tax Act and Rules, 2017.
10. The Karnataka Goods and Services Tax Act, 2017, Karnataka Law Journal Publications, Bangalore.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Identify the evolution of GST regime in India
2. List out countries using GST and countries not using and reasons thereof
3. Make out a case for GST effect on prices and performance of companies
4. Develop trend in GST collections year-wise and State-wise
5. Prepare a report on GST rates and applicable goods or services and compare these rates with other countries
6. Study the e-filing process of GST and prepare a report to the Council of GST on possible remedies
7. Analyse GST refund to different States in India and compare GST collections and GST refund
8. Study the GST demanded and GST refunded and reasons for the shortfall
9. Classify the GST collections into CGST, GST and IGST
10. Examine the recent reports of GST frauds and ED investigations into the reports

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

Paper 4.2: Forex Management

Objectives : To provide an overview of foreign exchange management.

- Unit – 1: Nature and Scope of Forex Management:** Objectives, significance and scope of forex management, relationship between forex management and financial management, forex management and global environment.
- Unit - 2: International Financial Markets and Instruments:** An overview of international capital and money markets, arbitrage opportunities, integration of the markets, international capital and money market instruments-GDRs, DRs, Euro Bonds, Dual currency bonds, euro equity, euro deposits.
- Unit - 3: Foreign Exchange Market:** Foreign exchange market, functions, characteristics, organization and participants, arbitrage in foreign exchange market, mechanics of making foreign payments, cost associated with international payments.
- Unit - 4: Foreign Exchanges Rates and Determination:** Exchange rate, definition, spot, forward and cross exchange rates, theories of exchange rate determination; forex trading and financing of international trade, forex trading infrastructure and network, syndication, swaps, options, offshore banking, payment terms, documents and financing techniques.
- Unit – 5: Foreign Exchange Risk Exposure and Management:** Foreign exchange risk exposure, - types of exchange risk exposure, economic, transaction and translation, management of foreign exchange risk.

Suggested Readings:

1. Jeevanandan C, Foreign Exchange and Risk Management, Sultan Chand & Sons, New Delhi.
2. Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay.
3. Andley K.K, Principles of Foreign Exchange, Sultan Chand & Sons, New Delhi.
4. Ian Giddy, Global Financial Markets, AITBS, New Delhi.
5. Jarwade A.V. : Foreign Exchange and International Finance, Academy of Business Studies, New Delhi.
6. Apte P.G, International Financial Management, TMH, New Delhi.
7. Khan & Others, International Financial Management, Macmillan, New Delhi.
8. Madhu Vij, International Financial Management, New Delhi.
9. Shapiro, International Financial Management, John Wiley, New Delhi,
10. Ellittee and Others, Multinational Business Finance, Pearson Education, New Delhi.

Paper 4.3: Corporate Governance and Business Ethics

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Corporate Governance

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Objectives: To provide the candidates with an understanding of the significance and enforcement of corporate governance and ethical norms

Unit - 1: Corporate Governance: Meaning, origin and theories - agency theory, stakeholders' theory and shareholders' theory; governance mechanisms - internal and external; corporate governance models - US-UK model, European model and Japanese Model; linkage between corporate governance and economic development.

Unit - 2: Corporate Governance in India: Nature of companies in India - family managed and widely held; shareholding pattern in Indian Companies; reasons for poor governance standards; governance models in India - managing agency model, business house model and Anglo-American mode; progress of governance in India

Unit - 3: Role of Corporate Boards: Powers, types and duties of corporate directors and boards; strategic role of boards; determinants of board effectiveness - size, composition, information, compensation, meeting and evaluation; role and functions of board chairman; board dynamics, succession planning; role and responsibilities of CEOs vis-à-vis governance.

Unit - 4: Governance Committees: Cadbury, Hampel, Greenbury, Smith and Combined Code in UK; OECD Principles of Governance; Governance Committees in India - CII, Birla, Naresh Chandra and Narayan Murthy Committees - major recommendations; listing agreement and clause 49; role of SEBI in Governance; extent of compliance of governance code in India.

Unit - 5: Business Ethics: Meaning, need and significance of business ethics; ethics and ethos - morality, virtue and social ethics - ethical perspectives of manager; code of ethics - role of board and CEO in development of code of ethics; corporate social responsibility and ethics; ethics in functional areas of business - marketing, HRM, finance and production.

References

1. N Balasubramanian, Corporate Governance and Stewardship, TMH, New Delhi
2. N Balasubramaniam, Corporate Boards and Governance, Sterling Publishers, New Delhi.
3. A C Fernando, Corporate Governance – Principles, Policies and Practices, Pearson Education, New Delhi.

4. Jayati Sarkar and Subrata Sarkar, Corporate Governance in India, Sage Publications, New Delhi.
5. Subash Chandra Das, Corporate Governance in India, PHI, New Delhi.
6. Swami Parthasarathy, Corporate Governance: Principles, Mechanisms and Practice, Dreamtech, New Delhi
7. Thomas Clarke, International Corporate Governance, Routledge Publishers, London.
8. Donald Chew & Gillan, Corporate Governance at the Crossroads: A Book of Readings; McGraw Hill, New York.
9. Robert Monks and Nell Minnow, Corporate Governance, Blackwell Publishing, Singapore.
10. Soloman and Soloman, Corporate Governance and Accountability, Wiley Publications, New Delhi.

Suggested Practicals/Assignments/Activities

The Course must be taught along with the following practical assignments to students carrying internal marks of 10

1. Study the ownership structure of either Sensex or Nifty-50 companies and analyze the impact of ownership structure on governance policy
2. Analyze the capital structure of either Sensex or Nifty – 50 and examine the governance problem due to method of financing
3. Study the evolution of corporate governance in the world, right from Cadbury Report
4. List out various committees set up in UK and their major recommendations
5. Study the evolution of corporate governance in India and committees established to develop the code of corporate governance
6. List out major recommendations of Kotak Committee on corporate governance
7. Study the code of corporate governance as enforced by SEBI as per Listing Clause – 49
8. Study the disclosure of corporate governance report in annual reports of Sensex or Nifty – 50 companies
9. Analyze the extent of compliance of governance code in India
10. List the major corporate scandals in USA and analyze each scandal
11. List out the corporate governance scandals in India and effect of such scandals on Indian economy, industry and shareholder wealth
12. Analyze the size and structure of corporate boards of either Sensex or Nifty 50 companies
13. Study the role of independent directors in corporate governance in India
14. Study the extent of compliance relating to women directorships among listed companies in India
15. Study the role separation at the top level of Indian companies and examine the impact of such separation

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest(at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>FormativeAssessmentasperguidelines.</i>	

1. David Fritzsche, Business Ethics, TMH, New Delhi
2. Joseph and Desjardins, An Introduction to Business Ethics, TMH, New Delhi.
3. William h Shaw, Business Ethics, Thomson Publications, Bangalore.
4. Fernando A C, Corporate Governance, Pearson Education, New Delhi.
5. Kesho Prasad, Corporate Governance, PHI, New Delhi.
6. Balasubramaniam N, Corporate Boards and Governance, Sterling Publishers, New Delhi.
7. Vasudha Joshi, Corporate Governance - The Indian Scenario, Foundations Books, New Delhi.
8. Thomas Clarke, Theories of Corporate Governance, Routledge Publishers, London.
9. Donald Chew and Gillan, Corporate governance at the Crossroads, McGraw Hill, New York.
10. Robert Monks and Nell Minnow, Corporate Governance, Blackwell Publishing, Singapore.

Paper 4.4: Due Diligence and Corporate Compliance Management

Objectives : To provide thorough understanding and appreciation of composite due diligence in regard to certain corporate activities and to provide expert knowledge about the corporate compliance management

Unit - 1: Due Diligence: Nature, objectives, significance and scope of due diligence; steps in the process of due diligence

Unit - 2: Areas of Due Diligence: Initial Public Offer (IPO), Follow-on Public Offer (FPO), Rights Issue, Employees Stock Option Plans (ESOPs), Preferential Allotment; issue of debt (both long-term and short-term) such as debentures, bonds, warrants, etc. Takeovers and acquisitions

Unit - 3: Areas of Due Diligence: Setting up of business units in India and abroad; setting up joint ventures, compliance of listing agreement, internal audit of depository participants, issue of GDRs, ADRs, IDRs, legal due diligence.

Unit - 4: Compliance Management: Concept and significance; systems to compliance management, process of establishment of compliance management system; compliance in letter and spirit.

Unit - 5: Secretarial Audit: Need, objectives and scope; process; periodicity and format for secretarial audit report; check-list under various corporate laws; share transfer audit; compliance certificate

Suggested Readings :

1. Conard, Management Audit, PHI, New Delhi.
2. Mamta Bhargava, Compliances and Procedures under SEBI Law, Shreeji Publishers, New Delhi.
3. ICSI Publications, A Guide to Company Secretary in Practice.
4. ICSI Publications, Guideline Notes on Secretarial Audit.
5. ICSI Publications, Guideline Notes on Signing of Annual Return.
6. ICSI Publications, Guideline Note on Status Reports.
7. Iyer V L, SEBI Practice Manual, Taxman Allied Service, New Delhi.
8. Study Material of ICSI, New Delhi.
9. Bhargava and Bhargava, Circulars and Clarifications on Company Law, Taxmann, New Delhi.
10. Chandratre and Ghosh, Company Law with Secretarial Practice, Bharat Law House, New Delhi

Paper 4.5: Computer Applications in Corporates

Objectives: To provide basic knowledge about the computer application in various corporate functioning areas.

Unit - 1: Management Information System: An Overview – MIS Concept, evolution and elements; characteristics and basic requirements of MIS; computerized MIS; approaches of MIS development; pre-requisites of an effective MIS; computers and their effect on MIS; MIS v/s data processing; MIS and decision support systems; limitations of MIS.

Unit – 2: RDBMS: Introduction - database - definition, logical data concepts, physical data concepts, Database Management System; DBMS Architecture, database models, normalization, types of database; SQL – Introduction, DDL/DML Commands, querying multiple table (SQL joins).

Unit – 3: Computers and communication: An Overview – The information technology – the concept of global village, on-line information services; electronic bulletin board systems; the internet; intranet; extranet; electronic mail; interactive video; communication channels; communication networks; local area networks; wide area networks; video conferencing; emerging information technologies in new millennium.

Unit – 4: Client/Server Computing: Communication Servers: Digital networks; electronic data interchange and its applications; enterprise resource planning systems; inter-organisational information systems; value added networks.

Unit – 5: Information Technology Law : An Overview - important terms under IT legislation; digital signatures; electronic records; certifying authority; digital signature certificate; Cyber Regulation Appellate Tribunal; offences and penalties.

Practicals : : 40 hours

Examination Pattern:

Paper	Duration	Max. Marks
Theory	02 hours	75
Internals	-	25

Teaching Pattern :

Theory - 02 hours per week

Practicals - 02 hours per weekper student

Suggested Readings:

1. Sanders, Computers in Business, TMH, New Delhi
2. Alexis Leon and Mathews Leon, Information Technology, Vikas, New Delhi
3. Mardic, et al., Information system for Modern Management, PHI, New Delhi.
4. James Boockholdt, Accounting Information Systems, TMH, New Delhi.
5. Anita Hollader, Accounting Information Technology and Business Solutions, TMH, New Delhi.
6. Davis G B, Management Information Systems, TMH, New Delhi.
7. David Kroenke, Business Information Systems, TMH, New Delhi.
8. Henry C Lucas, Information Technology for Management, TMH, New Delhi.
9. James O Brien, Management Information Systems, TMH, New Delhi
10. Post G V, Management Information System, TMH, New Delhi.

M.Com Semester – IV
Discipline Specific Course (DSC)-

Course Title: - Project Report and Viva Voce

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hours per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-4.6D	Theory	4	4	60 hrs.	3hrs.	50	50	100

4.6 Project Report

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Project Report Evaluation	50
Project Report Viva Voce	50
Total	100 marks
<i>Formative Assessment as per guidelines.</i>	

Project Work

Broad Guidelines relating to Project Work/Report

The M.Com (CS) pursuing student shall take up project work in the Fourth semester of M.Com (CS) Programme in the elective group selected by the student.

The avowed objective of NEP is to develop a trained, skilled and industry-ready student. With this goal, the M.Com (CS) Programme provides a practical exposure to student to inculcate research skills by working on project work. The project work shall topics out of specialization group chosen by him or her.

The project may be:

1. A comprehensive case study
2. Inter-organizational study
3. Field study

Project Report Guidance

1. The department/college/centre shall share/allocate students among the Faculty, permanent, teaching assistants and guest faculty randomly and weekly 04 working hours are allowed to each guide.
2. The four-hours should be spent in engaging classes for the group allotted or in guidance, checking, discussion, corrections, etc
3. Student should be asked to sign soon after the class or guidance.
4. A separate attendance register must be maintained by the department/centre/college guide-wise. 75% attendance in mandatory Students who fails to maintain 75% attendance makes himself/herself ineligible for the presentation and evaluation.
5. Monthly attendance must be shown, candidate-wise, on the notice board.

Project Report Contents

1. The contents of the project report is left to the discretion of the guide and the student allotted
2. Generally, the project is divided into five chapter
 - a. Introduction
 - b. Conceptual Framework
 - c. Profile of Repondents/Company
 - d. Data Analysis and Interpretation
 - e. Findings, suggestions and conclusions including separate pages for Bibliography and Scope for Further Research
3. Three Spiral or hard-bound copies (One copy to the University, One Guide Copy, and One Personal Copy) must be submitted
4. Total number of pages may be between 50 to 70 pages including certificates and scope for further research
5. The centres, affiliated colleges and government colleges students should attend viva-voce at the main campus as per time table or schedule given by the University and one copy of the report should be submitted to the department.
6. The report shall carry 50 marks for evaluation and 50 marks for viva voce.
7. The evaluation and viva voce shall be done by the regular Faculty of the department or the external examiner.
8. The Chairman of the P G Department shall schedule the viva voce of the project by spreading the colleges/centres over a week and inform the colleges/centres in advance about the date of the viva-voce.
9. Soon after viva-voce, the marks list of evaluation and viva-voce along with attendance sheet shall be submitted to the Registrar Evaluation for inclusion in the marks card.
10. Candidates who miss viva-voce shall appear viva-voce in the next year only.
11. A minimum of 40 marks should be procured of both report valuation and project viva-voce. There are no minimum mark in viva-voce or project evaluation.