

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

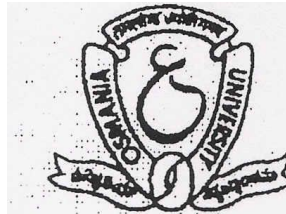
**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

# **M.Com. (CBCS)**

## **SYLLABUS**

### ***SEMESTER – I & II***



**FACULTY OF COMMERCE  
OSMANIA UNIVERSITY  
HYDERABAD- 500 007, T.S.**

***2022***

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**DEPARTMENT OF COMMERCE, O.U.**

**M.Com. Course Structure (CBCS) - 2022**

**FIRST SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Com 1 : Core – I	Indian Accounting Standards	5	5	3 Hrs	20	10	70	100
2.	Com 2 : Core – II	Managerial Economics & Business Environment	5	5	3 Hrs	20	10	70	100
3.	Com 3 : Core – III	Marketing Management	5	5	3 Hrs	20	10	70	100
4.	Com 4 : Core – IV:	Financial Management	5	5	3 Hrs	20	10	70	100
<b>Total</b>			<b>20</b>	<b>20</b>	-	80	40	280	400

**SECOND SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
5.	Com 5: Core – I	Advanced Managerial Accounting	5	5	3 Hrs	20	10	70	100
6.	Com 6: Core – II	Organization Behavior & Human Resource Management	5	5	3 Hrs	20	10	70	100
7.	Com 7: Core – III	E-Commerce	5	5	2 Hrs	15 IA	35 LPE	50	100
8.	Com 8: Core – IV:	Investment Management	5	5	3 Hrs	20	10	70	100
<b>Total</b>			<b>20</b>	<b>20</b>	-	75	65	260	400

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**THIRD SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
9	Com: 9 Core – I	Research Methodology & Quantitative Techniques	5	5	3 Hrs	20	10	70	100
10	Com: 10 Core – II	Cost Accounting and Control	5	5	3 Hrs	20	10	70	100
11	Com: 11 Elective-I	Elective-I	4	4	3 Hrs	20	10	70	100
12	Com: 12 Elective-II	Elective-II	4	4	3 Hrs	20	10	70	100
	Seminar .....		<b>2</b>	<b>2</b>	-	-	-	25*	25
<b>Total</b>			<b>20</b>	<b>20</b>	-	80	40	305	425

\*25=15W+10PR

**FOURTH SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13	Com:13 Core – I	Strategic Management	5	5	3 Hrs	20	10	70	100
14	Com:14 Core – II	Taxation	5	5	3 Hrs	20	10	70	100
15	Com:15 Elective–III	Elective–III	4	4	3 Hrs	20	10	70	100
16	Com: 16	Project Work	6	6	---	50	-	100	150
<b>Total</b>			<b>20</b>	<b>20</b>	-	<b>110</b>	30	310	450
<b>GRAND TOTAL</b>			<b>80</b>	<b>80</b>	-	<b>345</b>	<b>175</b>	<b>1155</b>	<b>1675</b>

THWP = Teaching Hours Per Week;

ESED=End-Semester Examination Duration;

DESE = Duration of End-Semester Examination;

LPE=Lab Practical Examinations;

W=Write-up;

PR=Presentation;

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**ELECTIVE PAPERS:**

**Area of Elective**

1. **Accounting**
2. **Finance**
3. **Marketing**
4. **Human Resource Management**
5. **Taxation**
6. **Banking**
7. **Business Analytics**
8. **E-Commerce**
9. **Entrepreneurship Development**
10. **Computer Applications**

**Note:** *The detailed syllabus for M.Com III & IV semesters, elective papers and project work guidelines will be prepared in due course.*

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SEMESTER-I  
PAPER - I  
INDIAN ACCOUNTING STANDARDS

PAPER CODE: COM 1: Core-I

Total Marks: 70+30=100

THPW: 5; Credits: 5

ESED: 3 HRS

**Objective:** To familiarize the student with Indian Accounting Standards and Financial Reporting Practices.

**UNIT-I: INTRODUCTION:**

Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting Standards: Need for Accounting Standards - Concept of Accounting Standard - IASB - ASB India: Constitution - Functions – Procedure for setting standards – Concept of IFRS – Convergence of Accounting Standards - Concept of Ind-AS – Major differences between Ind-AS (New) and AS (Old) - Applicability/Adoption of Ind-AS (Road Map).  
**(Theory only)**

**UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS):**

**Overview of Indian Accounting Standards: (Ind AS-1 to Ind AS-24):** Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment –Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates -Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – **(Theory only)**

**UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS):**

**Overview of Indian Accounting Standards: (Ind AS-27 to Ind AS-41):** Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind A-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. **(Theory only)**

**UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS) :**

**Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106):** Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS-106: Exploration for and evaluation of mineral resources. **(Theory only)**

**UNIT-V: INDIAN ACCOUNTING STANDARDS (IND AS) :**

**Overview of Indian Accounting Standards: (Ind AS: 32, Ind AS:107 to Ind AS:116):** Ind AS:32, Ind AS: 107 & Ind AS: 109: Financial Instruments – Recognition, Presentation & Disclosure – Ind AS-108: Operating segments – Ind AS-109: Financial instruments – Ind AS-110: Consolidated financial statements – Ind AS-111: Joint arrangement - Ind AS – 112: Disclosure of interest in other entities – Ind AS-113: Fair Value Measurement –Ind AS-114: Regulatory Deferral Accounts – Ind AS-115: Revenue from Contracts with customers – Ind-AS-116: Leases **(Theory only).**

**SUGGESTED READINGS:**

1. Jawaharlal “Accounting Theory and Practice” Himalya Publishing Company, New Delhi.
2. Gupta R.L & Radhaswamy “Advanced Accountancy” Sultan Chand & Sons, New Delhi.
3. Porwal L.S. “Accounting Theory” Tata McGraw-Hill Publishing Company, New Delhi.
4. Rawat D.S. “Accounting Standards” Taxmann Allied Services Pvt., Ltd., New Delhi.
5. Rawat D.S. “Ind-ASs Converged IFRS” Taxmann Allied Services Pvt., Ltd., New Delhi.
6. Kamal Garg “Ind -AS & IFRS” KG Management Advisors LLP, New Delhi,
7. Kamal Garg “IFRS Concepts and Applications” Bharat Law House Pvt. Ltd, New Delhi.
8. CA. J.N.Tikku & CA. Eish Taneja “Ind-AS and their Practical Applicability” Bharat Law House Pvt. Ltd., New Delhi.
9. Ghosh T.P. “IFRSs for Finance Executives”, Taxmann Allied Services Private Limited, New Delhi.

**JOURNALS & NEWS PAPERS:**

1. Chartered Accountant, Journal, ICAI,
2. Management Accountant, Journal, ICWAI
3. Economic Times,
4. Business Line

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**SEMESTER-I**

**PAPER - II**

**MANAGERIAL ECONOMICS & BUSINESS ENVIRONMENT**

PAPER CODE: COM 2: Core-II

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

**Objective:** To impart conceptual and practical knowledge of Managerial Economics and Business Environment

**UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:**

Managerial Economics – Meaning, Nature and Scope of Managerial Economics - Managerial Decision Making Process - Firm-Meaning-Objectives – Concept of Economic Profit vs. Accounting Profit

Concept of Derivative - Simple rules of Derivation - Application of Derivatives to find Total Average and Marginal Cost and Revenue Functions (including problems).

Demand Theory and Analysis – Individual Demand and Market Demand – Factors determining Demand (Demand Function) – Elasticity of Demand – Price Elasticity - Income Elasticity – Cross Elasticity – Elasticity of Demand and Decision Making (including problems).

**UNIT-II: PRODUCTION and COST ANALYSIS:**

Meaning of Production Function – Cobb Douglas Production Function – Production with One Variable Input – Optimal Employment of Factor of Production - Production with Two Variable Inputs-Production Iso-quant and Production Iso-Cost – Optimal Employment of Two Variable inputs – Expansion Path- Economies of Scope (including problems).

Concepts of Cost – Cost Function- Short Run Cost Functions - Finding Minimum Average Variable Cost through Equations – Long Run Cost Function (including problems).

**UNIT-III: MARKET STRUCTURE:**

Market Structure and its Classification into Perfect and Imperfect Markets– Perfect Competition – Characteristics – Equilibrium Price Determination – Shut Down Decision

Monopoly: Characteristics, Allocative Inefficiency, Income Transfer and Rent Seeking – Price Discrimination-

Monopolistic Competition: Characteristics –Price and Output Determination in the Short Run and Long Run

Oligopoly: Characteristics – Price Rigidity and Kinked Demand Model (Theory Only)

**UNIT – IV: INDIAN BUSINESS ENVIRONMENT – LPG:**

Business Environment- Concept- Economic Planning- NITI Aayog- Liberalisation- Economic Reforms (Second Generation Reforms)

Concept of Privatisation – Forms of Privatisation- Privatisation in India (Impact & Issues)

Globalisation-Meaning- Drivers- Modes of Entry

**UNIT V- INTERNATIONAL BUSINESS ENVIRONMENT:**

Foreign Capital- Concepts of FDI, FPI, FII- FEMA- Objectives and Provisions –WTO: Functions & Objectives- AOA-GATS- TRIPS- TRIMS - Regional Economic Integration- EU- ASEAN- NAFTA- SAARC- BRICS.

**SUGGESTED READINGS:**

1. Petersen and Lewis: Managerial Economics, 4/e, Pearson/PHI, 2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004
4. Francis Cherunilayam, Business Environment, Himalaya Publishing House, India 2001
5. S.K. Mishra & V.K.Puri : Economic Environment of Business: Himalaya
6. S.K. Mishra & V.K.Puri : Indian Economy: Himalaya
7. Dutt & Sundaram: Indian Economy
8. Aswathappa: Business Environment: Himalaya

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**M.Com. (CBCS)**

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**SEMESTER-I  
PAPER - III  
MARKETING MANAGEMENT**

PAPER CODE: Com 3: Core – III

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

*Objective: To render an in-depth understanding of the 4 P's of marketing and familiarize learners with the latest developments in the field of marketing.*

**UNIT-I: BASICS OF MARKETING:**

Meaning and Definition of Marketing- Scope of Marketing- Marketing Management Orientations/ Concepts (Product, Production, Selling, Marketing and Holistic Marketing) - Marketing Mix.

(Note: Choose a product and draft its marketing mix).

Market Segmentation: Concept- Bases of segmenting consumer and business markets- Requirements of effective segmentation

(Note: Choose a company and identify the bases of segmenting market for its product).

Target Market-Concept-Market Targeting Strategies (Mass, segmented, niche and micro marketing)- Concept of Positioning- Bases of Positioning- Positioning Maps

(Note: Create positioning maps for 10- 15 brands in FMCG sector/automobile sector/IT sector etc).

**UNIT-II: MARKETING PLANNING & ANALYSIS AND CONSUMER BUYING BEHAVIOUR:**

Meaning of Marketing Planning & Analysis- Contents of a Marketing Plan- Marketing Implementation & Control (Organising the marketing department- marketing controls- Annual, Profitability, Efficiency and Strategic controls)

(Note: Take income statements of two competing companies and perform marketing profitability analysis for these companies).

Consumer Markets: Factors influencing consumer behavior- Models of consumer behavior (Marshallian, Maslow, Howard- Sheth model)- Steps in consumer decision process.

(Note: Apply consumer behaviour models for analyzing consumer behavior towards a consumer product)

Business Markets: Nature of buying unit- Participants in business buying- Business buying process.

(Note: Chalk out the buying process of a Paper Manufacturer / Textile Mill/ Computer Assembling Business etc).

**UNIT- III PRODUCT AND PRICE MANAGEMENT:**

Meaning of Product- Product Levels- Product Classification- Product Mix Decisions- New Product Development Process- Product Life Cycle Strategies- Branding- Packaging- Labeling

(Note: Identify a new product in the market and examine its development process).

Meaning of Price- Pricing Objectives- Pricing Methods (consumer based, competition based, cost-based) -Pricing Strategies (New product pricing, Product mix pricing, Price Adjustment strategies, Pricing across channels)

(Note: Identify top 100 brands in India and prepare a chart of their brand values over past 5 years)

Assume hypothetical figures to conduct break even & marginal analysis and determine price of product, compute mark-up price and cost plus price using hypothetical figures).

**UNIT- IV PROMOTION AND PLACE MANAGEMENT**

Promotion Mix -Elements – Advertising: Objectives- Budget – Media- Effectiveness- Personal Selling: Steps - Sales

Promotion: Objectives, Tools - Public Relations and Publicity: Public Relations Tools- Direct Marketing & its Forms

Marketing Channels- Channel levels- Channel Types- Channel Design Decisions- Channel Management Decisions-

Channel Conflict- Conflict Resolution-Wholesaling- Types of wholesaler- Retailing: Format of retail stores.

**UNIT-V: DEVELOPMENTS IN MARKETING:**

Concept of Services Marketing – Services Marketing Mix – Consumerism (Causes and effects) - Sustainable Marketing (Principles and strategies) – Meta Marketing- - Strategic Marketing- Cross Cultural Marketing- Entrepreneurial Marketing (Types and strategies)- Affiliate Marketing

(Note: Undertake a google search engine analysis for a product).

Digital Marketing Domains- Social Media Marketing- Content Marketing- Email Marketing- Search Engine Optimisation- Mobile Marketing- Influencer Marketing.

(Note: Analyse sustainable marketing practices of Indian companies)

Marketing Analytics-Components- Marketing Analytics Tools.

(Note: Examine marketing practices of a bank / insurance company/ travel/logistics company etc).

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SUGGESTED READINGS:**

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
3. Stanton WJ: Fundamental of Marketing,
4. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi
5. Marketing Management: A South Asian Perso
6. Marketing Management: Ramaswamy&Namakumari, Tata McGraw Hill
7. Marketing Planning and Strategy: Jain, Cengage learning.
8. Marketing Management: Gandhi IC, Tata McGraw Hill
9. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
10. Marketing Channels: Rosenbloom, Cengage learning.
11. The Essence of Marketing: Majare, PHI
12. New Marketing Strategies: Ian Chasten, McGraw Hill
13. Marketing Management: Nazia Sultana & B. Shailaja, National Publishing Co.
14. Marketing Management: RajanSaxena, Tata McGraw Hill
15. Marketing: Sharma etal.,Cengage Learning.
16. Digital Marketing Strategy: An Integrated Approach to Online Marketing :Simon Kingsnorth, Kogan Page



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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-I  
PAPER - IV  
FINANCIAL MANAGEMENT**

PAPER CODE: Com 4: Core – IV

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

**Objective:** To introduce the subject of Financial Management and to acquaint the students with financial Functions.

**UNIT-I: INTRODUCTION TO FINANCIAL MANAGEMENT:**

**(a) Financial Management:** Meaning- Evolution – Organization of Finance Function – Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory)

**(b) Time Value of Money:** Meaning – Rationale of Time Preference for Money – Future Value (FV) – Present Value (PV) (Including Problems)

**UNIT-II: CAPITAL BUDGETING:**

**(a) Capital Budgeting:** Meaning – Importance – Process – Kinds of Decisions – Techniques of Capital Budgeting – Traditional Techniques: Payback Period (PBP) – Accounting / Average Rate of Return (ARR) – Discounted Techniques: Discounted Payback Period (DPBP) – Net Present Value (NPV) – Internal Rate of Return (IRR) – Profitability Index (PI) – Capital Rationing - (Including Problems)

**(b) Risk Analysis in Capital Budgeting Decisions:** Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent method - Coefficient of Variation – Decision Tree Analysis (Including Problems)

**UNIT-III: WORKING CAPITAL MANAGEMENT:**

**(a) Working Capital Estimation:** Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems)

**(b) Working Capital Management:** (i) **Cash Management:** Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Determination of Optimum Cash Balance (Including Problems) (ii) **Receivable Management:** Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems) (iii) **Inventory Management:** Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

**UNIT-IV: FINANCING DECISIONS:**

**(a) Cost of Capital:** Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of Weighted Average and Marginal Cost of Capital – Specific and Weighted Average Cost of Capital (Including Problems)

**(b) Leverages and Capital Structure:** (i) **Leverages:** Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems) (ii) **Capital Structure:** Meaning – Determinants – Theories: Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)

**UNIT-V: DIVIDEND DECISIONS:**

**(a) Dividend Policy:** Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory)

**(b) Dividend Theories:** Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems)

**SUGGESTED READINGS:**

(1) Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson; (2) Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson; (3) Khan M. Y. & Jain PK: Financial Management, TMH; (4) Kulkarni PV.: Financial Management, Himalaya Publishing House; (5) Lasher: Practical Financial Management, Thomson; (6) Pandey I.M.: Financial Management, Vikas; (7) Parasuraman N. R.: Financial Management – A Step-by-Step Approach, Cengage Learning; (8) Prasanna Chandra: Financial Management, TMH; (9) Rustagi, R.P. Fundamentals of Financial Management with EXCEL Applications, Taxmann; (10) Shashi K Gupta and RK Sharma: Financial Management, Kalyani; (11) Solemen Ezra & Pringle John J: An Introduction to Financial Management, PHI; (12) Srivatsava R.M: Essential of Business Finances, Himalaya Publishing House; (13) Sudarsan Reddy G: Financial Management, Himalaya Publishing House; (14) Van Horn, James C: Financial Management, PHI

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**FACULTY OF COMMERCE, OU**

**SEMESTER-II  
PAPER - I  
ADVANCED MANAGERIAL ACCOUNTING**

PAPER CODE: Com 5: Core – I  
THPW: 5; Credits: 5

Total Marks: 70+20+10=100  
DSED: 3 HRS

**Objectives:** To familiarize and acquaint the students with application of advanced managerial accounting techniques.

**UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:**

Financial Statements – Meaning – Objectives – Types – Uses - Limitations - Analysis of financial statements - Meaning - Techniques (Theory only) - Ratio Analysis: Meaning – Classification of Ratios: Current Ratios, Solvency Ratios, Activity Ratios and Profitability Ratios – DuPont Analysis (Including problems) - Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind-AS-7 (Including problems).

**UNIT-II: RESPONSIBILITY ACCOUNTING AND TRANSFER PRICING :**

Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (Including problems).  
Transfer Pricing - Concept – Methods: Market-based pricing – Cost-based pricing – Negotiated pricing - Dual pricing (including problems).

**UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:**

Inflation Accounting - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems)  
Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems)

**UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:**

Introduction – Return on Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Simple problems only)  
Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory only).

**UNIT V: MANAGERIAL DECISION MAKING:**

Cost concepts for decision making – Marginal Costing and Decision Making - Pricing Decisions - Product decisions: Profit Planning - Level of Activity - Key/Limiting Factor - Dropping a Product Line - Introducing a New Product Line- Product/Sales Mix Decisions - Make or Buy decisions (Including Problems)

**SUGGESTED READINGS:**

1. Sharma RK & Shashi K. Gupta: "Management Accounting- Principles & Practice" Kalyani Publishers, New Delhi.
2. Gupta S.P. "Management Accounting" Sahitya Bhavan Publications, Agra.
3. Jawahar Lal "Advanced Management Accounting-Text, Problems and Cases", S. Chand & Company Pvt. Ltd., New Delhi.
4. Ravi M. Kishore, "Cost Management" Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Khan MY & Jain PK, "Management Accounting" Tata McGraw-Hill Publishing Company Ltd., New Delhi.
6. M.A. Sahaf "Management Accounting-Principles & Practice" Vikas Publishing Company Pvt. Ltd., New Delhi.
7. Jawahar Lal "Accounting Theory & Practice" Himalya Publishing Company, New Delhi.
8. Jain S.P. & Narang K.L. "Accounting Theory & Management Accounting" Kalyani Publishers, New Delhi.
9. Robert S. Kaplan & Anthony A. Atkinson "Advanced Management Accounting" Prentice-Hall of India Pvt., Ltd., New Delhi.
10. Ronald W. Hilton, "Managerial Accounting", Tata McGraw-Hill Publishing Company, New Delhi.

**JOURNALS & NEWS PAPERS:**

1. Chartered Accountant, Journal, ICAI
2. Management Accountant, Journal, ICWAI
3. Economic Times, 4. Times of India

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M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER-II  
PAPER -II

**ORGANISATION BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT**

PAPER CODE: Com 6: Core – II

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

**Objective:** to familiarize the students with the concepts and dimensions of Human Resource Management and Organization Behaviour.

**UNIT I: ORGANIZATION BEHAVIOUR AND INDIVIDUAL INFLUENCE:**

Organisational Behaviour: (OB) – Features – Scope – Fundamentals - Concepts of OB – Challenges and opportunities for OB, Factors affecting Organizational Effectiveness-: Individual Behaviour: Factors Influencing Individual Behavior — Learning Theories: Classical Conditioning Theory-Operant Learning Theory-Social Learning Theory- Attitudes and Behavior -The Perceptual Process – Factors influencing perception – Internal and External.

**UNIT II: MOTIVATION, MORALE, CULTURE, AND CONFLICT:**

Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg,) – Process Theories (The Goal-Setting Theory, Reinforcement Theory) Morale: Factors influencing Morale Organisational Culture: – Characteristics -Sustaining a Culture – Changing a Culture -. Conflict — Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

**UNIT III: LEADERSHIP, COMMUNICATION, AND CHANGE:**

Leadership: Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder) Learning Organization: Characteristics – Role of Leader in Learning Organizations. Managing Diversity – Benefits- Strategies. Work-life Balance-Significance-Steps. Stress management- factors affecting stress management -Virtual Organizations.

**UNIT-IV: HUMAN RESOURCE MANAGEMENT AND PLANNING:**

Human Resource Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager HRM Policies Human Resource Development (HRD): Concept - Scope - Objectives- Job Design - Approaches - Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning. Recruitment: Objectives - Sources of recruitment – Selection: Selection - Procedure – Tests and Interview - Placement - Induction - Promotion – Transfer.

**UNIT-V: DEVELOPING AND MAINTENANCE HUMAN RESOURCE:**

Training - Assessing training needs - Methods and Evaluation of Training. Concept - Performance Appraisal - Concept - Methods of Appraisal – Concepts of Potential Appraisal. Job Evaluation: Methods - Essentials of Sound Wages. Grievances: Meaning-Procedure-Benefits and Grievance Redressal System. Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining. Workers' participation in management

**SUGGESTED READINGS:**

1. Robins P.Stephen & Judge: Organizational Behavior, Pearson, New De lhi.
2. Greenberg and Baron: Behaviour in Organisation.
3. Daft: Organisation Theory and Design, Thomson.
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
5. Bohlander: Human Resource Management, Thomson.
6. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI.
7. Biswajeet Pattanayak: Human Resource Management, PHI.
8. Sharma: Human Resource Management sage.
9. Mathis: Human Resource Management.
10. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya.
11. Subba Rao P: Personnel and Human Resource Management, Himalaya.
12. VSP Rao, Human Resource Management, Vikas,8. Gupta CB, Human Resource Management, Sultan Chand & Son.

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-II  
PAPER -III  
E- COMMERCE**

PAPER CODE: COM 7: Core-III  
THPW: 5 (4T+2P) ; Credits: 5

Total Marks: 50EE+15IA+35LPE=100  
ESED: 3 HRS

**Objective:** to know and learn about Information Technology through its applications; and to give an overview of E-Commerce fundamentals with an objective of exposing them to the functional areas of ECommerce.

**UNIT-I: INTRODUCTION:**

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E-Commerce – Business Process Re-Engineering –E-Commerce Applications –Regulatory Environment for E-Commerce – Competitive intelligence on the Internet – Future of E-Commerce.

**UNIT-II: ELECTRONIC DATA INTERCHANGE (EDI), E-COMMERCE & INTERNET:**

Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits-Portal Vs Website - Supply Chain Management.

**UNIT-III: ELECTRONIC PAYMENT MECHANISMS AND WEB PAGE DESIGNING:**

Introduction - SET protocol - SET Vs SSL - Payment gateway - Certificate issuance - Trust chain - Cryptography methods - Encryption technology – Digital signatures - Dual signatures - SET Logo Compliance testing - Status of Software Magnetic strip cards - Smart cards - Electronic cheques -Electronic cash - Third party processors and Credit Cards - Risk and electronic system - Designing electronic payment systems.

**UNIT- IV: INTRODUCTION TO HTML:**

Introduction to HTML – Basic syntax – Basic Text Formatting – Images – Lists – Tables: Create a Basic table structure-Format tables within webpage: Borders and Margins, Width and Height, Basic alignment, Colour, Background images & captions – Format content within table cells: alignment, cell padding colours, Line bracks, spanning column, Span Rows – Hypertext links.

**UNIT-V: ADVANCED EXCEL:**

Excel Introduction: An overview of the screen, navigation and basic spread sheet concepts - Various selection techniques - Shortcut Keys - **Using Basic Functions** - Sum, Average, Max, Min, Count, Counta • Absolute, Mixed and Relative Referencing- **Financial and statistical functions** - **Formatting and Proofing:** Currency Format - Format Painter - Formatting Dates - Custom and Special Formats - Formatting Cells with Number formats, Font formats, Alignment, Borders, etc – Basic conditional formatting – Data Validation - Number, Date & Time Validation - Text and List Validation - Custom validations based on formula for a cell - Dynamic Dropdown List Creation using Data Validation – Dependency List - **Pivot Tables:** Creating Simple Pivot Tables - Basic and Advanced Value Field Setting - Classic Pivot table - Choosing Field - Filtering PivotTables -Modifying PivotTable Data - Grouping based on numbers and Dates - Calculated Field & Calculated Items

**SUGGESTED READINGS:**

1. Business Data processing System: P. Mohan, Himalaya
2. HTML Indian Edition Wendy Willard McGraw Hills Educaion (India) Private Ltd
3. Business Data Processing and Accounting System: V. Srinivas, Kalyani
4. Electronic commerce Greenstein feinman Tata McGraw Hills
5. Advanced Excel Computer World Publication

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

SEMESTER-II  
PAPER -IV

INVESTMENT MANAGEMENT

PAPER CODE: COM 8: Core-IV

Total Marks: 70+20+10=100

THPW: 5 ; Credits: 5

ESED: 3 HRS

**Objective:** To familiarize the students with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

**UNIT-I: INTRODUCTION TO INVESTMENT MANAGEMENT:**

**(a) Investment:** Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory)

**(b) Financial Assets:** Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory)

**UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:**

**(a) Primary Market:** Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

**(b) Secondary Market:** Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory)

**(c) Security Market Index:** Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)

**UNIT-III: RISK AND RETURN ANALYSIS:**

**(a) Return:** Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems)

**(b) Risk:** Meaning – Sources of Risk – Market Risk – Interest Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –  $\beta$  as a Measure of Risk (Including Problems)

**UNIT-IV: PORTFOLIO ANALYSIS:**

**(a) Portfolio Analysis:** Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)

**(b) Markowitz Model:** Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems)

**UNIT-V: PORTFOLIO SELECTION:**

**(a) Portfolio Selection:** Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios - Selection of Optimal Portfolios (Including problems)

**(b) Sharpe Single Index Model:** Measuring Security Return and Risk – Measuring Portfolio Return and Risk (Including Problems)

**SUGGESTED READINGS:**

(1) Agarwal: A Guide to Indian Capital Market, New Delhi; (2) Bhalla, V.K: Investment Management, S. Chand & Co.; (3) Fabozzi, Frank J: Investment Management, Prentice Hall; (4) Fischer, Donald, E. and Ronald, J. Jordan: Security Analysis & Portfolio Management, PHI; (5) Kevin, S: Security Analysis & Portfolio Management, PHI; (6) Mayo: Investments, Thomson; (7) Preeti Singh: Investment Management, HPH; (8) Reilly: Investment Analysis and Portfolio Management, Thomson; (9) Sharpe et al: Investments, PHI; (10) Strong: Portfolio Construction and Management, PHI.

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*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

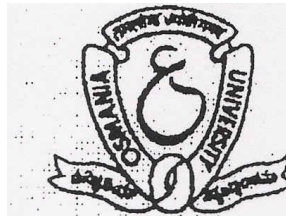
**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

# **M.Com. (CBCS)**

## **SYLLABUS**

### ***SEMESTER – III & IV***



**FACULTY OF COMMERCE  
OSMANIA UNIVERSITY  
HYDERABAD- 500 007, T.S.**

**2022**

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**DEPARTMENT OF COMMERCE, O.U.**

**M.Com. Course Structure (CBCS) - 2022**

**FIRST SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Com 1 : Core – I	Indian Accounting Standards	5	5	3 Hrs	20	10	70	100
2.	Com 2 : Core – II	Managerial Economics & Business Environment	5	5	3 Hrs	20	10	70	100
3.	Com 3 : Core – III	Marketing Management	5	5	3 Hrs	20	10	70	100
4.	Com 4 : Core – IV:	Financial Management	5	5	3 Hrs	20	10	70	100
<b>Total</b>			<b>20</b>	<b>20</b>	-	80	40	280	400

**SECOND SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
5.	Com 5: Core – I	Advanced Managerial Accounting	5	5	3 Hrs	20	10	70	100
6.	Com 6: Core – II	Organization Behavior & Human Resource Management	5	5	3 Hrs	20	10	70	100
7.	Com 7: Core – III	E-Commerce	3T+2P	5	2 Hrs	15 IA	35 LPE	50	100
8.	Com 8: Core – IV:	Investment Management	5	5	3 Hrs	20	10	70	100
<b>Total</b>			<b>20</b>	<b>20</b>	-	75	65	260	400

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**THIRD SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assign-ment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
9	Com: 9 Core – I	Research Methodology & Quantitative Techniques	5	5	3 Hrs	20	10	70	100
10	Com: 10 Core – II	Cost Accounting and Control	5	5	3 Hrs	20	10	70	100
11	Com: 11 Elective-I	Elective-I (Theory)	4	4	3 Hrs	20	10	70	100
		<b>OR</b>							
		Elective-I (Computer Practical)	3T+2P	4	2Hrs	15 IA	35 LPE	50	100
12	Com: 12 Elective-II	Elective-II(Theory)	4	4	3 Hrs	20	10	70	100
		<b>OR</b>							
		Elective-II (Computer Practical)	3T+2P	4	2Hrs	15 IA	35 LPE	50	100
	Seminar .....		2	2	-	-	-	25*	25
<b>Total</b>			<b>20</b>	<b>20</b>	-	80	40	305	425

\*25=15W+10PR

**FOURTH SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assign-ment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13	Com:13 Core – I	Strategic Management	5	5	3 Hrs	20	10	70	100
14	Com:14 Core – II	Taxation	5	5	3 Hrs	20	10	70	100
15	Com:15 Elective–III	Elective–III (Theory)	4	4	3 Hrs	20	10	70	100
		<b>OR</b>							
		Elective – III (Computer Practical)	3T+2P	4	2Hrs	15IA	35 LPE	50	100
16	Com: 16	Project Work #	6	6	---	-	-	-	*150
<b>Total</b>			<b>20</b>	<b>20</b>	-	<b>110</b>	30	310	450
<b>GRAND TOTAL</b>			<b>80</b>	<b>80</b>	-	<b>345</b>	<b>175</b>	<b>1155</b>	<b>1675</b>

THWP = Teaching Hours Per Week;

ESED=End-Semester Examination Duration;

LPE=Lab Practical Examinations;

IA=Internal Assessment;

W=Write-up;

PR=Presentation;

\*Project Work : 75

Internship Report : 50

Viva –Voce examination : 25

**Total : 150**



(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

M.Com. (CBCS)

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**AREA OF ELECTIVE/PAPERS**

Sl. No.	Area of Elective	Semester-III Elective paper	Semester-IV Elective paper
I	<b>Finance(F)</b>	(1) <b>IFM:</b> International Financial Management (2) <b>SAPM:</b> Security Analysis and Portfolio Management	(3) <b>FD:</b> Financial Derivatives
II	<b>Accounting (A)</b>	(1) <b>ACA:</b> Advanced Corporate Accounting (2) <b>FSA:</b> Financial Statement Analysis	(3) <b>ACAC:</b> Advanced Cost Accounting and Control
III	<b>Marketing (M)</b>	(1) <b>CB&amp;SM:</b> Consumer Behavior & Services Marketing (2) <b>SCM&amp;CRM:</b> Supply Chain Management & Customer Relationship Management	(3) <b>IM &amp;MR:</b> International Marketing & Marketing Research
IV	<b>Taxation (T)</b>	(1) <b>IDT:</b> Indirect Taxation (2) <b>Tax:</b> Tax Planning	(3) <b>IT:</b> International Taxation
V	<b>Human Resource Management (HRM)</b>	(1) <b>OE&amp;ED:</b> Organisation, Employee and Executive Development (2) <b>IR&amp;LL:</b> Industrial Relation and Labour Laws	(3) <b>TKMSL:</b> Talent and Knowledge Management for Strategic Leadership
VI	<b>Banking &amp; Insurance (B&amp;I)</b>	(1) <b>FIN Tec:</b> Financial Technology Services & Management (2) International Banking	(3) <b>PPLHI:</b> Principles and of Practice of Life and Health Insurance
VII	<b>Business Analytics (BA)</b>	(1) <b>BAE:</b> Business Analytics using Excel (2) <b>DV:</b> Data Visualization	(3) <b>DSRP:</b> Data Science using R and Python
VIII	<b>E-Commerce (E-Com)</b>	(1) <b>NCS:</b> Netiquettes and Cyber Security (2) <b>NIPS:</b> Network Infrastructure and Payment System	(3) <b>LSOIE:</b> Legal Security in E-Commerce
IX	<b>Computer Applications (CA)</b>	(1) <b>CL:</b> Cyber Laws (2) <b>AE:</b> Advanced Excel	(3) <b>WD:</b> Web Designing
X	<b>Entrepreneurship Development (ED)</b>	(1) <b>EBO:</b> Entrepreneurship and Business Opportunity (2) <b>DED:</b> Dynamics of Entrepreneurial Development	(3) <b>EBM:</b> Entrepreneurship and Business Models

**#PROJECT REPORT GUIDELINES**

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, collect relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.

The topic is to be selected carefully in consultation with supervisor.

All the material that relates to project work, including filled-in questionnaire should be shown to your supervisor and be kept until the Examination Branch has confirmed your results. Do not throw this material away once your project work is submitted, as you might be asked to present it as part of the Viva-Voce Examination, before your project work results are confirmed.

The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project work and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule and providing the supervisor with samples of your work.

Students must ensure that they maintain **regular contact with their supervisors** and provide the supervisor with drafts of their work at regular intervals.

Students are required to submit a project report on a topic related/connected with trade, industry and commerce. Project work can be done by taking the information from the select organization focusing on areas like Accounting, Finance, Marketing, Human Resource Management, Operations and Management etc.

The project reports would be examined by the external examiner and based on the report and Viva-Voce examination conducted at the end of IV semester, a student will be awarded marks and send to Examination Branch, O.U .

The External Examiners will examine the following in Project Report:

- a) Review of Literature.
- b) Objectives of the study, Methodology of the study.
- c) Style of Presentation – Comprehensiveness, Table presentation, Graphs, Charts etc.
- d) Analysis and interpretations of the study.
- e) Overall linkage between objectives, methodology, findings and suggestions.
- f) Bibliography and References.

**ORGANISATION OF PROJECT REPORT**

**1) Project report should be presented in the following sequence:**

Title page  
Student's Declaration  
Supervisor's Certificate  
Principal/Head's Certificate  
Certificate Issued by the Organization  
Acknowledgements  
List of table /figures  
Contents Page  
Chapters  
Bibliography  
Appendices

**2) Chapter Scheme:** Keeping in view the objectives of the study, the chapter should be designed. Generally, the suggested scheme of chapters for project work is as under:

**Chapter-I: Introduction:** This chapter covers introduction to topic, review of literature, importance of the study, the research problem, objectives of the study, hypotheses, methodology, sample design, sources of data, scope of the study, statistical tools, chapter scheme

**Chapter-II: Profile of Company/ Profile of Respondents:** This chapter deals with profile of company / companies, or profile of respondents (If primary data are used for the study).

**Chapter-III: Data Analysis and Interpretation:** This chapter presents the data analysis, interpretations and inferences for the collected data.

**Chapter-IV: Summary and Findings:** This Chapter covers summary, conclusions, findings and recommendations of the study.

**TECHNICAL SPECIFICATIONS OF THE PROJECT REPORT**

1. Project Report should be typed on **A4 white papers**, and be **1.5 spaced**.
2. All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
3. **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
4. **Three (3) bound copies & a Soft-copy** should be submitted to the **Principal/Director of your College/Institute**
5. **Bibliography & References:** Bibliography & References are necessary to avoid plagiarism, to verify quotations and enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project report as well as at the end of the project report. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

**Citation** provides a brief details of the authors and date of publication for referencing the work in the body of the text.

**Reference list** is given at the end of the text and is a list of all references used with additional details provided to help and identify each source.

6. Project report may be prepared in about 40 to 60 pages.  
**Note:** Proper referencing is a crucial aspect of the project work. Hence, the students are strongly advised to talk to their supervisors about this matter, in order to make sure that the project report follows the appropriate referencing method.
7. **Internship:** The students should undertake the internship during the summer vacation for a duration of 6 days intervening between II & III semesters at a Business Organization/ Government Department/ Software Company/Service Organization/ Banks/Chartered Accountant firm as per the guidance of Supervisor concerned. Internship may be in the area of project work to be undertaken by the students or any area of student's interest. Students should obtain a certificate from the Organization where internship is carried. Internship report may be prepared in about 5 to 10 pages and appended at the end of project report.

**8. Evaluation of Project Work:**

\*The project work will be evaluated for 150 marks; the distribution of marks is as under:

Project Work	: 75
Internship Report	: 50
Viva –Voce examination	: <u>25</u>
<b>Total</b>	<b>: 150</b>

**M.Com (CBCS) Course – 2022**

**Scheme of Evaluation**

**The scheme of evaluation for M.Com (I, II, III & IV Semesters)- 2022 is as under:**

- 1. The performance of the students will be evaluated for 100 marks which consist of 30 marks for internal assessment & 70 marks for semester-end examination.**
- 2. The question paper pattern for internal assessment is for 30 marks divided into two parts which consists of:**  
20 marks consists of 5 short questions each carries 2 marks and 2 long questions each carries 5 marks and 10 marks for theory assignments.

**Note:** The duration of internal assessment for 20 marks is 45 minutes.

- 3. The question paper pattern for end-semester examination is for 70 marks divided into Part ‘A’ & ‘B’ which consists of:**

Part – A – 20 Marks (5 short answer questions each carries 4 marks) without choice

Part – B – 50 Marks (5 long answer questions each carries 10 marks) with internal choice

**Note:** The duration of end-semester examination for 70 marks is three (3) hours.

- 4. The question paper pattern for practical papers like; E-Commerce will be evaluated for 100 which consist of 50 marks semester-end examination, 15 marks for internal assessment and 35 marks for lab practical examination.**

The question paper pattern for internal assessment for 15 marks is divided into two parts which consists of 2 short questions each carries 2 ½ marks and 2 long questions each carries 5 marks.

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M.Com. (CBCS)

FACULTY OF COMMERCE, OU

### SEMESTER-III

#### RESEARCH METHODOLOGY AND QUANTITATIVE TECHNIQUES

PAPER CODE: COM 9; Core-I

Total Marks: 70SEE +20IA+10A=100

THPW: 5; Credits: 5

ESED: 3 HRS

**Objective:** To equip students with research methods and data analysis tools and techniques.

#### UNIT-I: INTRODUCTION:

**Research:** Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Research plan and its components - Methods of Research: Survey, Observation, Case study, Experimental, Empirical and Comparative Methods - Difficulties in Business Research (Theory only)

**Collection, Presentation & Analysis of data:** Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Measurement and Scaling -Designing Questionnaires/Schedules. Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Techniques. (Theory only)

#### UNIT-II: INTERPRETATION AND REPORT WRITING:

**Interpretation:** Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies (bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data.

**Report Writing:** Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report'-Documentation: Footnotes and Bibliography - Checklist for the report.

#### UNIT-III: STATISTICAL ESTIMATION, HYPOTHESIS TESTING AND SAMPLING OF VARIABLES:

**Statistical Estimation:** Concepts of Population, Sample and Sampling Distribution - Parameters and Statistics - Central limit theorem - Concept of Standard Error - Confidential Limits - Estimation of Population Parameters - Properties of a Good Estimator - Point and Interval Estimation - -

**Hypothesis Testing:** Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses - Type I and Type II errors - One tail and two tail tests (Theory only). Sampling of Attributes: Estimation and testing of Number and Proportions of Success - Difference between two proportions (including problems).

**Sampling of Variables:** Large Samples: Difference between large and small samples - Estimating population mean - Testing: Significance of Mean - Significance of the difference between means of two samples - Significance of the difference between the standard deviations of two samples. (Including problems) Small Samples: 't' test - Fixing fiducial limits to population mean - Testing: Significance of the mean - Significance of the difference between two independent means - Significance of the difference between two dependent means (including problems).

#### UNIT-IV: ANALYSIS OF VARIANCE, ASSOCIATION OF ATTRIBUTES & CHI -SQUARE TEST:

**Analysis of Variance:** F-test: Meaning and Applications - ANOVA: Assumptions - Procedure - One way and two-way analysis of variance (including Problems).

**Association of Attributes & Chi -Square Test:** Association of Attributes: Meaning - Distinction between Correlation and Association - Methods of studying Association - Interpretation of results.

**Chi Square Test:** Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attribute - Chi square test for goodness of fit (including problems).

#### UNIT-V: STATISTICAL DECISION THEORY, GAME THEORY AND LINEAR PROGRAMMING:

**Statistical Decision Theory:** Nature of Decision - State of Nature - Pay off Tables - Expected Pay off - Expected Opportunity Loss - Value of Perfect Information - Types of Decision Situation - Choice of Decision Criteria - Decision Tree Analysis - Decision Making under Uncertainty (including simple problems).;

**Game Theory:** Characteristics of Game Theory - Two Persons Zero Sum Game - Maximum and Minimax Strategies - Saddle Point - Dominating Strategy - Mixed Strategy - Limitations of Game Theory (including simple problems with Analytical Formulae and Graphical Methods).

**Linear Programming:** Linear Programming: Meaning - Requirements for application - Assumptions - Advantages - Application of LP - Formulation of LP problems (including simple problems). Graphical Solutions of LP problems with two variables only (including simple problems).

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SUGGESTED READINGS:** 1. Levin et al: Statistics for Management., 2. Kothari: Research Methodology., 3. Zikmund: Business Research Methods., 4. Krishna Swamy: Methodology of Research in Social Sciences., 5. SC. Gupta: Fundamentals of Statistics., 6. SP. Gupta: Statistical Methods., 6. 7. Keller: Statistics for Management & Economics., 8. Sanchetty & Kapoor: Business Statistics., 9. Anderson: Statistics for Business and Economics, 10. Achalpathi KV: Reading in Research Methodology in Commerce & Business Management. 11. D.C. Sancheti & VK. Kapoor: Statistics, Sultan Chand & Sons 8. Anand Sharma: Quantitative Techniques for Decision Making Himalaya Publications 12. Shenoy GV: Quantitative Techniques for Managerial Decisions, New Age

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-III**  
**COST ACCOUNTING AND CONTROL**

**PAPER CODE: COM 10; Core-II**  
**THPW:5; Credits:5**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objective:** *To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.*

**UNIT-I: INTRODUCTION:**

Cost Accounting: Nature and Scope, Need, Objectives - Cost Concepts - Installation of Costing System - Cost Accounting its relationship with Financial Accounting and Management Accounting - Cost Accounting Standards - Cost Classification - Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

**UNIT-II: PROCESS COSTING:**

Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing – Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss - Process Accounts with Stocks – Inter- Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method – Joint Products and By-products (Including problems).

**UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:**

Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and Cons – Marginal Costing Vs Absorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing - Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Differential Cost Analysis (including problems).

**UNIT- IV: BUDGETARY CONTROL:**

Budget: Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations – Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Overheads Budget - Capital Expenditure Budget - Cash Budget – Master Budget – Flexible Budget – Performance Budget – Traditional System of Budgeting – Zero Based Budgeting (Including Problems).

**UNIT-V: STANDARD COSTING:**

Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control – Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).

**SUGGESTED READINGS:**

1. Jain S.P & Narang K.L., “Advanced Cost Accounting” Kalyani Publishers, New Delhi; 2.Iyengar S.P., “Cost Accounting – Principles & Practice” Sultan Chand & Sons; 4.Khan M.Y & Jain P.K.,”Theory and Problems in Cost Accounting” Tata McGraw-Hill Publishers, New Delhi ; 4. Ravi M. Kishore, “Cost Management”, Taxmann Publishers New Delhi ; .5. Prashanta Athma, “Cost and Management Accounting” Himalya Publishers New Delhi; 6.Lall Nigam & Jain, “Cost Accounting –Principles and Practice” Prentice Hall; 7.Manish Dutta, “Cost Accounting – Principles & Practice”, Pearson Education Pvt. Limited; 8.Saxena VK & Vashist CD, “Advanced Cost & Management Accounting” Sultan Chand & Sons; 9. Colin Drury,”Management & Cost Accounting” Thomson Asia Pvt. Ltd, 10. Asish K. Bhattacharyya “Principles and Practice of Cost Accounting” Prentice Hall, 11.Arora M.N. “Cost Accounting –Principles & Practice” Vikas Publishing House. 12. Ravi M. Kishore “Cost & Management Accounting” Taxman’s Publications Pvt. Ltd., New Delhi.



(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**SEMESTER III**  
**FINANCE: ELECTIVE-I**  
**INTERNATIONAL FINANCIAL MANAGEMENT**

PAPER CODE: COM – 11; Elective-I  
THPW: 4; Credits: 4

Total Marks: 70SEE+20IA+10A=100  
ESED: 3 HRS

**Objective:** To gain the conceptual knowledge and application of international financial management.

**UNIT-I: INTRODUCTION TO INTERNATIONAL FINANCIAL MANAGEMENT:**

**(a) An Overview of International Financial Management:** Meaning – Features of International Finance – Scope of International Finance – International Financial Management and Domestic Financial Management – Factors Influencing Growth of International Finance – International Monetary System (Theory only)

**(b) Balance of Payments Accounting:** Accounting Principles – Debit and Credit Entries – Balance of Payments Statement (Theory Only)

**UNIT-II: FOREIGN EXCHANGE MARKETS & EXCHANGE RATE MECHANISM:**

**(a) Foreign Exchange Market:** Features – Major Participants – Spot Market: Features, arbitrage, speculation – Forward Market: Features, Arbitrage, Hedging, Speculation, Swapping (Including Problems)

**(b) Exchange Rate Mechanism:** Exchange Rate Quotations – Nominal, Real & Effective Exchange Rates – Exchange Rate Determination in Spot Market – Exchange Rate Determination in Forward Market (Including Problems)

**UNIT-III: FOREIGN EXCHANGE EXPOSURE:**

**(a) Measurement of Foreign Exchange Exposure:** Meaning & Relevance of Foreign Exchange Exposure – Classification of Foreign Exchange Exposure: Transaction Exposure, Operating Exposure & Accounting Exposure (Including Problems)

**(b) Management of Foreign Exchange Exposure:** Need – Hedging of Transaction Exposure – Hedging of Real Operating Exposure – Management of Accounting Exposure (Including Problems)

**UNIT-IV: INTERNATIONAL INVESTMENT DECISION:**

**(a) Foreign Direct Investment:** Theories of FDI – Costs and Benefits of FDI – Strategy for FDI – Control of MNCs. (Theory Only)

**(b) International Capital Budgeting:** Evaluation Criteria: Non-discounting Methods and Discounting Methods – Computation of Cash Flow – Cost of Capital: Average Cost of Capital – Cost of Debt – Cost of Equity Shares – Cost of Retained Earnings (Including Problems)

**UNIT-V: INTERNATIONAL FINANCING DECISIONS:**

**(a) International Financial Markets:** Channels for International Flow of Funds – Changing Structure of the International Financial Market – Selection of Sources and Forms of Funds (Theory Only)

**(b) International Financial Instruments:** Euro Credits: Revolving Credit, Term Credit – Euro Bonds: Straight Bonds, Convertible Bonds, Currency Optional Bonds, FRNs – Euro Currency Deposits: Call Deposits, Term Deposits, Certificates of Deposits – Euro Notes: Commercial paper, NIF, Medium Term notes – Euro Issues: FCCB, GDR, ADR (Theory only)

**SUGGESTED READINGS:**

(1) Bharati V Pathak: Indian Financial Management, Pearson; (2) Clark: International Finance, 2e Thomson; (3) Jeevenandam: Foreign Trade Finance and Risk Management, Sultan Chand; (4) Jeff Madura: International Financial Management, Cengage; (5) Joseph Anbarasu: Global Financial Management, Ane Books Pvt. Ltd.; (6) Kevin S: Fundamentals of International Financial Management, PHI; (7) Madhu Vij: International Financial Management, Excel Books; (8) Shapiro: Multinational Financial Management PHI; (9) Sharan: International Financial Management, PHI.

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M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**SEMESTER III**  
**FINANCE: ELECTIVE-II**  
**SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT**

PAPER CODE: COM 12; Elective-II  
THPW: 4; Credits: 4

Total Marks: 70SEE+20IA+10A=100  
ESED: 3 HRS

**Objective:** To familiarize with analysis of securities market, valuation of different securities for the purpose of building optimal portfolio and the students with latest concepts and trends in the securities market.

**UNIT-I: SECURITY ANALYSIS:**

**(a) Fundamental & Technical Analysis:** Meaning – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Concept of Industry – Industry Life Cycle – Industry Characteristics – Company Analysis – Financial Statements – Analysis of Financial Statements (Theory Only) **Technical Analysis:** Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal – Eliot Wave Theory – Mathematical Indicators – Market Indicators (Theory Only)

**(b) EMH & Behavioural Analysis:** Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory Only). **Behavioural Analysis:** Concept of Behavioural Finance – Assumptions – Nature – Scope – Objectives – Applications – Behavioural Biases (Theory Only)

**UNIT -II: VALUATION OF SECURITIES:**

**(a) Share Valuation:** Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including Problems)

**(b) Bond Valuation:** Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Including Problems)

**UNIT -III: CAPITAL MARKET THEORY:**

**(a) Capital Market Theory:** Assumptions - Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including Problems)

**(b) Arbitrage Pricing Theory:** The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing – Limitations of APT (Including Problems)

**UNIT-IV: PORTFOLIO PERFORMANCE EVALUATION:**

**(a) Portfolio Performance Evaluation:** Need for Evaluation – Evaluation Perspective – Meaning of Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns – Sharpe Ratio – Treynor Ratio – Differential Return (Including Problems)

**(b) Forecasting Portfolio Performance:** Chaotic Theory – Artificial Neural Networks – Fuzzy Theory – Behavioural Models: Prospect Theory – Heuristic Theory – Genetic Algorithms (Theory Only)

**UNIT-V: PORTFOLIO REVISION:**

**(a) Portfolio Revision:** Need for Revision – Meaning of Portfolio Revision – Constraints in Portfolio Revision – Portfolio Revision Strategies – Formula Plan – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging (Theory Only)

**(b) International Investing:** Benefits and Risk of Global Investing – Factors Influencing International Investing – Foreign Exchange Risk (Theory Only)

**SUGGESTED READINGS:**

(1) Bhalla, V. K.: Investment Management, S. Chand & Co.; (2) Fisher Donald E & Ronald J Jordan: SAPM, PHI; (3) Jack Clark Francis & Richard W Taylor: Theory & Problems of Investment, McGraw; (4) Mayo: Investments, Thomson; (5) Punithavathy Pandyan: Securities Analysis & Portfolio Management, Vikas; (6) Reilly: Investment Analysis and Portfolio Management, Thomson; (7) Strong: Practical Investment Management, Thomson; (8) Sharp Etal.: Investments, Prentice Hall; (9) Ranganatham M & Madhumathi R: SAPM, Pearson

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER -III**  
**ACCOUNTING: ELECTIVE-I**  
**ADVANCED CORPORATE ACCOUNTING**

**PAPER CODE: COM 11; Elective-I**  
**THPW: 4, Credits : 4**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objectives:** *To understand the application of advanced corporate accounting practices in the fields of modern business and profession.*

**UNIT-I: HOLDING COMPANIES:**

Definition - Provisions of Ind AS:110 - Accounts - Consolidation - Preparation of Consolidated Balance Sheet - Minority interest - Pre-acquisition or capital profits - Cost control or Goodwill - Inter-company balances - Unrealized inter-company profits - Revaluation of assets and liabilities - Bonus shares - Treatment of dividend - More than one subsidiary inter-company holdings - Consolidation of profit and loss account (including problems).

**UNIT-II: INVESTMENT ACCOUNTS & ACCOUNTING FOR PACKAGES & CONTAINERS:**

Investment Accounts: Need and Significance of Investment Accounts - Accounting Treatment - Treatment of Brokerage and Expenses - Investment ledger - Equity shares accounts - Bonus Shares - Right Shares (Including problems).

Accounting for Packages and Containers: Need - Accounting treatment - Non returnable containers - Returnable Containers - Methods - Maintaining containers stock account or containers trading account - Containers suspense account or Reserve account (including problems).

**UNIT-III: LEASE ACCOUNTING:**

Lease: Definition - Features - Advantages and disadvantages - Lease distinguished from other modes of acquisition - Provisions of Ind AS 116 – Types of Leases: Financial lease, Operating lease - Financial Lease Vs. Operating Lease - Terms peculiar to leasing - Accounting for lease - Books of Lesser and Lessee - Sale and lease back (including problems).

**UNIT-IV: FOREIGN BRANCHES – PREPARATION OF CONSOLIDATED STATEMENTS:**

Different exchange rates - Methods of translating financial statements: Temporal method, Current method, Current and Non - Current Method - Cumulative Translation Adjustment Account (CTA) - Difference in the Translated Trial Balance - Provisions Ind AS 21 - Process of Converting Trial Balance of Foreign Branches and Preparation of Final Accounts and Consolidated Balance Sheet (including problems).

**UNIT-V: FORENSIC ACCOUNTING:**

Introduction - Role and Functions of Forensic Accountant - Need for Forensic Accounting - Detection Techniques :- Critical point Auditing (CPA) - Property Audit (PA) - Characteristics of Forensic Accountant - Forensic Accounting in India. (theory only).

**SUGGESTED READINGS:**

1. R.L. Gupta and M. Radhaswamy “Advanced Accountancy” Sultan Chand and Sons; 2. M.C. Shukla & T.S.Grewal, Advanced Accountancy S.Chand & Company Ltd.; 3. S.K.R.Paul, Advanced Accountancy: New Central Book Agency; 4. M.A. Arulanandam & K.S.Raman, Advanced Accountancy: Himalaya Publishing House; 5. Mukarjee A and Haniff.M “Modern Accountancy” Tata Mcgraw Hill; 6. Jain and Narang, “Advanced Accountancy” Kalyani Publications; 7. D.S.Rawat, “Guide to Ind-AS (Converged IFRS)” Taxmann Publications. 8. T.P. Ghosh, “Accounting Standards and Corporate Accounting Practices” Taxmann, New Delhi.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-III**  
**ACCOUNTING: ELECTIVE-II**  
**FINANCIAL STATEMENT ANALYSIS**

**PAPER CODE: COM 12; Elective-II**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4 ; Credits 4**

**ESED: 3 HRS**

**Objectives:** To familiarize and acquaint the student with application of analysis of financial statement techniques.

**UNIT-I: FINANCIAL STATEMENT ANALYSIS:** Financial Statements: Meaning, Objectives, Types, Uses, Limitations – Financial Statements as per Ind-AS-1 - Financial Statement Analysis: Meaning – Objectives of Financial Statement Analysis – Steps in FSA – Source of Information for Financial Statement Analysis: Internal Sources & External Sources – Analysis Tools: Comparative Statements; Common-Size Statements, Trend Analysis, Ratio Analysis, Cash Flow Analysis and Valuation (Theory only)

**UNIT-II: UNDERSTANDING INCOME STATEMENT:** Basic elements of the Income statement - Special Income statement items - Income Taxes related to Operations - Earnings per Share - Retained Earnings - Dividend and Stock Splits - Legality of distributions to Stockholders - Comprehensive Income - International consolidated income statement (IFRS) - Profitability: Profitability Measures - Trends in Profitability - Segment Accounting - Interim Reports - Revenue by major Product Lines (Theory only).

**UNIT-III: UNDERSTANDING BALANCE SHEET:** Basic elements of the Balance Sheet: Assets, Liabilities, Stockholders' Equity - Quasi-Reorganization - Accumulated other Comprehensive Income - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - International consolidated balance sheet (IFRS) - Liquidity of Short-Term Assets: Current Assets, Current Liabilities and Other Operating Cycle - Long-term Debt Paying Ability: Income Statement consideration when determining Long -Term Debt Paying Ability - Balance Sheet consideration when determining Long -Term Debt Paying Ability (Theory only).

**UNIT-IV: RETURN ON INVESTED CAPITAL AND PROFITABILITY ANALYSIS:**

Importance of Return on Invested Capital: Measuring Managerial Effectiveness – Measuring Profitability – Measure for Planning and Control – Components of Return on Invested Capital: Meaning of Invested Capital – Net Operating Assets – Common Equity Capital – Computing Invested Capital for the Period – Computing Return on Invested Capital – Return on Net Operating Assets – Return on Common Shareholders' Equity- Analyzing Return on Net Operating Assets: Disaggregating Return on Net Operating Assets – Effect of Operating Leverage – Relationship between Profit Margin and Asset Turnover – Analyzing Return on Common Equity: Computing Return on Invested Capital – Assessing Growth in Common Equity. (Theory only)

**UNIT-V: EQUITY ANALYSIS AND VALUATION:**

Earnings Persistence: Recasting and Adjusting Earnings, Determinants of Earnings Persistence, Persistence and Transitory Items in Earnings – Earnings-Based Equity Valuation: Relationship between Stock Prices and Accounting Data – Fundamental Valuation Multiples – Earnings Power and Forecasting for Valuation: Earning Power, Earnings Forecasting, Interim Reports for Monitoring and Revising Earnings Estimates. (Theory only)

**SUGGESTED READINGS:**

1. K.R. Subramanyam & John J. Wild “Financial Statement Analysis” McGraw Hill Education (India) Private Limited, New Delhi
2. Charles S. Gibson: “Financial Statement Analysis”, Cengage Learning India Private Limited; New Delhi
3. Gokul Sinha ““Financial Statement Analysis” PHI Learning Private Limited, New Delhi.
4. Lyn M. Fraser & Aileem Ormiston “Understanding Financial Statements” PHI, New Delhi
5. Amrisha Gupta “Financial Accounting for Management An Analytical Perspective” Pearson; New Delhi
6. Earl. K. Stice & James D. Stice “Financial Accounting Reporting & Analysis” Cengage Learning India Pvt. Ltd.
7. Carls.Warren, James M. Reeve&Jonathan E.Duchac “Financial Accounting Concepts, Methods and Applications” Cengage Learning India Pvt. Ltd.
8. Sharma RK & Shashi K. Gupta “Management Accounting” Kalyani Publishers, New Delhi
9. Malcolm Smith, “Research Methods in Accounting” Sage Publications Ltd, New Delhi
10. D.S.Rawat, , “Guide to Ind-AS (Converged IFRS)” Taxmann Publishers, New Delhi

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**MARKETING: ELECTIVE-I**  
**CONSUMER BEHAVIOUR AND SERVICES MARKETING**

**PAPER CODE: Com 11; Elective-I**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4; Credits: 4**

**ESED: 3 HRS**

**Objectives:** To understand the conceptual framework of consumer behaviour and its various theories and also to acquaint the students the application of marketing principles in services and to have an overview of retail management concepts and fundamentals.

**UNIT-I: INTRODUCTION TO CONSUMER BEHAVIOUR:**

Consumer behaviour - Consumer needs and motivation - Stages in Consumer decision making - Types of Consumer decision making - Consumers shopping styles and trends - Information search and consumer's decision making - Information search and marketing strategies - Dimensions of information search - Impulse Buying of Consumer-  
**Models of Consumer Behavior:** Models of consumers - Four views of consumer decision making: Economic, Passive, Cognitive, Emotional - Howard Sheth Model - Engel, Kollat and BlackWell Model - Case studies with reference to India.

**UNIT-II: DETERMINANTS OF CONSUMER BEHAVIOUR:**

Motivation: Abraham Maslow's need Herzberg's two factor theory - Sigmund Freud's Psychoanalytical model of Motivation.

Perception: Selective attention - Exposure and Subliminal perception - Perception Process - Factors for perceptual distortion.

Learning: Pavlovian & Skinner's approaches in Stimulus Response Theories - Leon Festinger's

Cognitive Dissonance Theory

Beliefs and Attitudes: Cognitive - Affective and Action oriented Attitude.

Consumer personality: Theories of personality.

**UNIT-III: CONSUMER RESEARCH PROCESS:**

Defining Research Objectives- Collecting and Evaluating Secondary Data- Design Primary Research - Collecting Primary Data - Analyzing Data- Report Preparation- Ethics

**UNIT-IV: SERVICES MARKETING:**

Introduction to Services Marketing - Nature and definition of Services - Classification of services - Evolution of services as value contribution - Goods and services continuum - Contribution of services sector to the economy - Differences between services and goods - Marketing Research and Services - Consumer behavior - Handling of consumer misbehavior - Evaluation of service alternations.- Marketing of financial services, hospitality services, tourism and travel services, health - services, education and professional services, public utility services.

**UNIT-V: RETAILING:**

Retailing – Meaning - Significance of Retailing- Types of Retail formats - Traditional retail formats - Modern Retail formats - Retailing in India - Emergence of organized retailing in India - Retailing ethics career opportunities in retail- Contemporary issues in Retailing: Non store retailing- Electronic retailing – The emergence of World Wide Web – Advantages of e-tailing – franchising - Need and importance - Foreign Direct Investment in India – Information Technology in retailing - Rural retailing - Visual merchandising and store design - Mall management.

**SUGGESTED READINGS:**

1. Schiffmen, Kanuk – Consumer Behaviour – Pearson
2. Loudon & Della Bitta –Consumer Behaviour –TMH
3. Suja R. Nair – Consumer Behaviour – HPH
4. Mujumdar –Consumer Behaviour –PHI
5. M.S. Raju, Dominique Xardel – Consumer Behaviour –Vikas
6. Batra & Karmi – Consumer Behaviour –Excel Books
7. Christopher Love lock, Jochen Wirtz & Jayanta Chatterjee: Services Marketing - Pearson
8. Hoffman: Services Marketing, 3e Thomson
9. Govind Apte: Services Marketing,Oxford University Press
10. C. Bhattacharjee: Service Marketing, Excel Book
11. Kenneth E. Clow, David L. Kurtz: Service Marketing, Biztantra
12. Adrian Payne: Essence of Services Marketing, Adrian Payne, PHI
13. Jha, S.M: Services Marketing, Himalaya Publishing House
14. Levy & Weitz : Retailing Management, Tata McGraw Hill.
15. Chetan Bajaj, Rajnish Tuli and Nidhi V Srivastava: Retail management. Oxford.
16. Swapna Pradhan: Retailing management Text and Cases, Tata McGraw Hill.

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**MARKETING: ELECTIVE-II**

**SUPPLY CHAIN MANAGEMENT AND CUSTOMER RELATIONSHIP MANAGEMENT**

**PAPER CODE: Com 12 Elective-II**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4; Credits: 4**

**ESED: 3 HRS**

**Objective:** Course enables the students to learn integrated planning, coordination and control of all logistical business processes and to learn a few basic aspects of CRM.

**UNIT-I: INTRODUCTION TO SCM:**

Meaning – Need – Origin - Elements of SCM - Future trends in SCM - Purchasing issues in SCM - Role of purchasing in an organization - Purchasing process - Sourcing decisions - Role of supply base - Supplier selection - Purchasing organization - Centralized Vs Decentralized - International purchasing/global sourcing.

**UNIT-II: SUPPLIER RELATIONSHIP AND SOURCING STRATEGIES:**

Developing successful partnership - Supplier evaluation & certification - Supplier Relationship Management software - Supplier management and alliance Development - Use of E-procurement system - Rewarding Supplier Performance - Bench marking sourcing practices - Third party SCM services.

**UNIT-III: OPERATIONS AND DISTRIBUTION ISSUES IN SCM:**

Demand forecasting and collaborative planning, forecasting and replenishment - Matching supply and demand forecasting techniques - Qualitative and Quantitative methods - Software solutions - Domestic and International transportation - Impact of transportation on SCM - Fundamentals of transportations - Warehousing - Transportation management - E-commerce & transportation.

**UNIT-IV: INTRODUCTION TO CRM:**

Marketing/Commerce in the 21st century - Changing marketing environment - The value Discipline Model - The new (e) marketplace - Its impact on customer loyalty - CRM definition - Components of CRM - CRM concepts - Goals of CRM - CRM functions - Customer Experience Management - Back office and front office functions.

**UNIT-V: CRM IN MARKETING:**

CRM marketing initiation - Cross-selling and up selling - Behavior prediction - Customer life time value - Call centre and customer care measurement - Analytical CRM - The Concepts of Data Warehouse - Data mining - Click stream analysis - Personalization - Operational CRM.

**SUGGESTED READINGS:**

1. Principles of SCM: Wisner Thomson,
2. Introduction of SCM: Bozarth Y Hand Field.
3. CRM Hand Book: Jylldyche, Pearson Education.
4. CRM: Judith W Kincaid, Pearson Education.
5. Customer Relationship Management: Wagner, Thomson.

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**TAXATION: ELECTIVE-I**  
**INDIRECT TAXATION**

**PAPER CODE: COM 11; Elective-I**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4; Credits: 4**

**ESED: 3 HRS**

**Objective:** to acquaint the students with the basics and latest developments in the areas of Indirect taxes.

**UNIT-I: INDIAN TAXATION SYSTEM:**

Difference between Direct Taxation and Indirect Taxation in India - Introduction to Indirect taxes: Features, Characteristics - Constitutional provisions relating to Indirect taxes in India -Types of Indirect taxes - Demerits of repealed indirect taxes in India and post GST of indirect taxes (pre GST and post GST) - Emergence of new indirect tax system – Advantages.

**UNIT-II: INTRODUCTION TO GST:**

Meaning of GST - Need for GST - Advantages and limitations of GST - Definition on supply - Dual GST- Inter & Intra State Supply - GST – Rates - Import of goods – Special products - petroleum, Alcoholic liquor, Tobacco - State union Territory GST Act: Union State UT - Inter - State transfer - Distinction between goods and services - composition scheme - Administration control and GST Council.

**UNIT-III: GST – I PROCEDURES:**

GST Registration - levy and collection of GST - Exemptions from GST - Place, Time and value of supply input tax credit - Payment of GST. (Theory & Problems)

**UNIT-IV: GST – II ASSESSMENT OF GST:**

GST: Reverse charge mechanism – Tax invoice, credit and debit notes – Returns under GST – Accounts, Records and Audit – Assessment – Offences, penalties & appeals - miscellaneous provisions. (Theory & Problems)

**UNIT-V: CUSTOMS ACT:**

Meaning of Customs - Organisation and operational authorities of Customs Act - Classification for Customs - Types of Customs duty - Exemptions - Determination of value of imported goods for purpose of calculating countervailing duty (Section 12) - Essential conditions for determination of value (Section 14) (Theory & Problems)

**SUGGESTED READINGS:**

1. V. S. Datey: Indirect Taxes, Taxmann Publishers
2. Bare Acts of Indirect Taxes.
3. Fundamentals of GST – CA (Dr.) KM. Bansal Taxmann's

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**TAXATION: ELECTIVE-II**  
**TAX PLANNING**

**PAPER CODE: COM 12; Elective-II**  
**THPW: 4 ; Credits: 4**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objective:** to acquaint the student with theoretical and practical knowledge of tax planning techniques.

**UNIT-I: INTRODUCTION:**

Nature of tax – Essential components in levy of tax – Principles of taxation laws - Interpretation of statutes – Basic rules and sources for Interpretation - Concepts of Tax Avoidance, Tax Evasion, Tax Management and Tax Planning – Tax Planning in respect of residential status – Resident – Non Resident (Theory Only).

**UNIT-II: TAX PLANNING - INDIVIDUALS:**

Planning with reference to all five heads of Income for individuals: Salaries, House property, Profits from Business & Profession, Capital gains and Other Sources - Tax Planning with reference to Relief, Concessions, Rebates, Deductions and Incentives (Problems with special focus on Tax Planning).

**UNIT-III: TAX PLANNING – MANAGERIAL DECISIONS:**

Tax considerations arising with regard to specific management decisions: Make/buy, Own/lease, Installment/hire purchase, Retain/replace, Export/local sale, Shut down/continue, Expand or Contract, Merger and Amalgamations - Advance Tax - Payment of Advance Tax - Filing of Returns – Refunds - Penalties for non-compliance.

(Problems on Tax planning with reference to tax liability of Firms and Companies should be worked out)

**UNIT-IV:TAX PLANNING-NEW INDUSTRIAL ESTABLISHMENTS & INVESTMENTS:**

Tax planning with reference to New Industrial Establishment – Location - Form - Nature and Capital Structure - Short term loans - Term loans - Public Deposits - Bonus Issues - Dividend Policies (Theory and problems).

**UNIT-V: TAX PLANNING – INCENTIVES AND EXPORT PROMOTION:**

Schemes for encouraging exports - Import duty relief schemes - Highlights of Export Oriented Units (EOUs), Special Economic Zones (SEZ), Export Processing Zones (EPZ) - Duty drawback provisions - Types of Drawback rates - Drawback claim procedures - Salient features of Software Technology Park (STP), Electronic Hardware Technology Park (EHTP) - Other export promotion schemes under EXIM policy (Only Theory).

**SUGGESTED READINGS:**

1. Vinod K. Singhania: - Indirect Tax Laws, Taxmann Publications.
2. Bhagawati Prasad: Direct Tax Laws and Practice.
3. V. S. Datey: Indirect taxes, Taxman Publications.
4. Vinod K. Singhania, Monica Singhania- Corporate Tax Planning and Business Tax Procedure- Tax Procedure - Taxmann Publication Pvt. Ltd.



(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**HUMAN RESOURCE MANAGEMENT: ELECTIVE-I**  
**ORGANISATION, EMPLOYEE AND EXECUTIVE DEVELOPMENT**

**PAPER CODE: COM 11; Elective-I**  
**THPW: 4; Credits: 4**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objective:** to acquaint the student with theoretical knowledge of Organisation, Employee and Executive Development.

**UNIT-I: ORGANISATION DEVELOPMENT AND EFFECTIVENESS:**

Organisation Development (OD) – Meaning – Characteristics - Need For Organisation Development – Benefits – Limitations. Phases of Organisation Development Strategy -Organisation Development Initiatives - Organisation Development vs. Human Resources. Organisational Effectiveness: Meaning – Objectives - Effectiveness and Efficiency - Long Term Organisation Effectiveness. Challenges before Managers for the Organisational Development and Effectiveness.

**UNIT-II: CAREER PLANNING AND DEVELOPMENT:**

Career Planning – Meaning – Objectives - Characteristics Career Planning Vs. Human Resource Planning - Need for Career Planning - Process of Career Planning - Career Planning and Development. Career Planning Models: Waterloo University Model - SODI Career Planning.

**UNIT-III: GROUP DYNAMICS AND GROUP DECISION MAKING:**

Group dynamics – Definition – Meaning – Characteristics - Need for Group Dynamics - Types of Groups. Theories of Group: Propinquity Theory – Homan’s Theory - Balanced Theory - Exchange Theory. Reasons for Group Formation - Factors Affecting Group Performances - Group Decision Vs. Individual Decision - Group Decision Making - Techniques of Group Decision Making.

**UNIT-IV: EXECUTIVE LEADERSHIP DEVELOPMENT:**

Executive Development (ED) Meaning – Objectives - Need For Executive Development (ED) in Human Resources - Importance of Executive Development (ED) - Factors Influencing Executive Development Training - Executive Development Training Vs. Leadership Development Training - Process of Executive Development - Obstacles of Executive Development - Requisites for The Success Of Executive Development Programmes - Challenges of HR to Develop Executives with Leadership Qualities.

**UNIT-V: WORK ENVIRONMENT AND QUALITY OF WORK LIFE:**

Work Environment – Meaning – Objectives – Importance - Needs for Good Work Environment - Factors Influencing Work Environment. Quality of Work Life (QWL): Importance - Factors Influencing Quality of Work Life - Role of HR to Maintain Safe Environment at Workplace.

**SUGGESTED BOOKS:**

1. Stephen Robbins and Timothy Judge: Essentials of Organizational Behavior by
2. Amy C. Edmondson :The Fearless Organization: Creating Psychological Safety in the Workplace for Learning, Innovation, and Growth
3. John Newstrom : Organizational Behavior: Human Behavior
4. Changing the Way We Manage Change, by Ronald R. Sims.
5. The Essential HR Handbook, by Sharon Armstrong and Barbara Mitchell
6. Jitender Kumar, Neha: Organisational Behaviour and Human Resource Management
7. Bring Your Human to Work - Erica Keswin
8. Dr Mee-Yan Cheung-Judge (Author):Organization Development: A Practitioner's Guide for OD and HR , Linda Holbeche

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**HUMAN RESOURCE MANAGEMENT: ELECTIVE-II**  
**INDUSTRIAL RELATION AND LABOUR LAWS**

**PAPER CODE: COM 12; Elective-II**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4; Credits: 4**

**ESED: 3 HRS**

**Objective:** to acquaint the student with theoretical knowledge of Industrial Relation and Labour Laws .

**UNIT-I: INDUSTRIAL RELATIONS:**

Industrial Relations: Meaning – Objectives – Parties - HRD intervention Strategies in Industrial Relations - Causes for poor Industrial Relations - Significance of good Industrial Relations. Industrial Disputes: Meaning – Forms – Types- Causes for industrial disputes – Machinery under Industrial Disputes Act - Prevention Steps – Penalties.

**UNIT-II: LABOUR LEGISLATIONS:**

The Factories Act, 1948 – Objectives - Employees Health Safety – Welfare – Penalties. Trade Union Act 1926 – Definition – Objectives - Functions of trade union - Registered Trade Union - Rights and Liabilities of Trade Union - Problems and Measures of Trade Unions in India - Workman Compensation Act 1923 – Definition – Objectives – Employer’s Liability for Compensation - Penalties the Payment of Wages Act 1936 - Definition Objectives -Responsibility for Payment of Wages - Deductions which May be made from Wages –Penalties.

**UNIT-III: LABOUR WELFARE AND SECURITY:**

The Employees Provident Fund Scheme 1952 – Definition - Contribution by Employer and Employee - Employee Benefits after Retirement - Taxable Amount Contribution of Saving. Payment of Bonus Act 1965 – Meaning - Objectives – Applicability - Eligibility for Bonus- Disqualification for Bonus – Bonus payable calculation and time limit - Penalties

The Child Labour (Prohibition and Regulation) Act 1986 – Objectives - Reasons for Child Labour Punishment and Penalties.

**UNIT-IV: LAW RELATING TO WORKING WOMEN:**

The Prohibition of Sexual Harassment of Women at Workplace Act 2013 – Objectives –Procedural Requirements for Employers – Complaint Process – Punishment and penalties – Challenges Faced by Women at the working place. Maternity Benefit Act 1961 – Objective Benefits – Complaints – Procedure to scale remedy – Punishment and Penalties. The Equal Remuneration act 1976 – Definition – Objectives – Rights of Women for Equal Work – Equal Pay – How to File a Complaint Remedies – Problems faced by Women Labour force in India.

**UNIT – V: NEW LABOUR LAWS & EMPLOYMENT IN INDIA:**

New Labour Laws in India 2023 – Objectives - Emerging challenges in Labour laws. Employment exchange Act 1956 – Definition – Objectives - Power to notify the Vacancies - Amendment Act 2013 – Penalties. Startup business ideas – Objectives - Prospectus and Challenges. Pay Roll Management System – Functions - Methods of payroll Management.

**SUGGESTED BOOKS:**

1. bare act: Labour & industrial laws
2. Dr Gaurav Sankalp: Human Resource Management Including (Industrial Relations)
3. P. Subba Rao: Essentials Of Human Resource Management And Industrial Relations.
4. Taxmann Labour Laws
5. S C Srivastava Industrial Relations and Labour Laws"
6. Piyali Ghosh and Shefali Nandan Industrial Relations and Labour Laws"
7. Industrial Relations, Trade Unions and Labour Legislation by Pearson
8. Labour Welfare, Trade Unionism and Industrial Relations" by Punekar
9. Amish Tandon Law of Sexual Harassment at Workplace: Practice & Procedure Paperback

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**BANKING & INSURANCE: ELECTIVE-I**  
**FINANCIAL TECHNOLOGY SERVICES & MANAGEMENT**

**PAPER CODE: COM 11; Elective-I**

**Total Marks: 70SEE+20IA+10A=100**

**THPW:4; Credit:4**

**ESED: 3 HRS**

**Objective:** To provide the knowledge of financial technology services and management and its application in the real-world situation.

**UNIT-I: INTRODUCTION TO FINTECH:**

Introduction - Transformation – FinTech Evolution: Infrastructure, Banks Startups and Emerging Markets - Collaboration between Financial Institutions and Startups – FinTech Typology – Emerging Economics: Opportunities and Challenges - Introduction to Regulation Industry - The Future of RegTech and other Technologies (Theory only)

**UNIT-II: PAYMENT TECHNOLOGIES:**

Crypto Currencies and Blockchain – Individual Payments – Digital Financial Services – Mobile Money – Regulation of Mobile Money – SFMS - RTGS - NEFT –NDS Systems – Crypto Currencies – Legal and Regulatory Implications of Crypto Currencies – CBDC: Wholesale and Retail – Uses and Limitations (Theory only)

**UNIT-III: DIGITAL AND ALTERNATIVE FINANCE:**

Digital Finance and Alternative Finance - Brief History of Financial Innovation – Digitization of Financial Services - FinTech & Funds - Crowd Funding – Regards, Charity and Equity - P2P and Marketplace Lending – New Models and New Products (Theory only)

**UNIT-IV: FINTECH REGULATION AND REGTECH:**

FinTech Regulations - Evolution of RegTech – RegTech Ecosystem: Financial Institutions – RegTech Ecosystem Ensuring Compliance from the Start: Suitability and Funds – RegTech Startups: Challenges –RegTech Ecosystem: Regulators Industry – Use Case of AI in Smart Regulation and Fraud Detection – Regulatory Sandboxes – Smart Regulation – Redesigning Better Financial Infrastructure (Theory only)

**UNIT-V: DATA & TECHNOLOGY:**

History of Data Regulation – Data in Financial Services – Application of Data Analytics in Finance - Methods of Data Protection: GDPR Compliance and Personal Privacy – How AI is Transforming the Future of FinTech – Digital Identity – Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD) - AI & Governance – New Challenges of AI and Machine Learning - Challenges of Data (Theory only)

**SUGGESTED READINGS:**

(1) Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018; (2) Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors,Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016; (3) Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the21st Century”, Palgrave, 1st edition, 2018; (4) Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019; (5) Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, PalgraveMacmillan, August, 2018

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**BANKING & INSURANCE: ELECTIVE-II**  
**INTERNATIONAL BANKING**

**PAPER CODE: COM12: Elective-II**

**Total Marks: 70SEE+20IA+10A=100**

**THPW:5 ; Credits: 5**

**ESED: 3 HRS**

**Objective:**To enable the students familiarizing with functions and performance of international financial institutions and operational mechanism of foreign exchange market in India.

**UNIT-I: INTRODUCTION TO INTERNATIONAL BANKING:**

Global Trends and Developments in International Banking – International Financial Centres – Offshore Banking Units – International Financial Institutions – IMF, IBRD, BIS, ADB, NDB, AIIB IFC, MIGA, EGRD, AFDB, AIIB – Legal and Regulatory Aspects of International Banking – Factors driving the internationalization of banking (Theory only)

**UNIT-II: INTERNATIONAL BANKING OPERATIONS:**

Profitability of International Banking Operations - Investment Banking - Correspondent Banking Treasury and Risk Mitigation - FEMA and Regulatory Framework in India - Letter of Credit mechanism and UCPDC / URC / URR Buyer's / Sellers credit - Bilateral trade - counter trade (Theory only)

**UNIT-III: INTERNATIONAL BANKING, LEGAL AND REGULATORY ASPECTS:**

Regulatory Framework – Basel-II - International law - choice of law - conflict of laws - jurisdictional issues - Exchange management and controls - International loan agreements - covenants and clauses - Anti-money laundering laws (Theory only)

**UNIT-IV: INTERNATIONAL CORPORATE FINANCE:**

Fundamental principles of lending to MNCs - Documentation and monitoring of Corporate Finance - International credit rating agencies and global capital markets - Raising resources and its deployment through ECBs, ADRs, GDRs, ECCBs and other types of Bonds, etc. in international markets (Theory only)

**UNIT-V: PROJECT AND INFRASTRUCTURE FINANCE:**

CRISIL, THE WORLD BANK, - OECD, Larsen & Toubro infrastructure Development Project Limited (L&T IDPL) – Reliance infrastructure Limited – GMR infrastructure Limited, IRB infrastructure Developers Limited, Jai Prakash Associates Limited, Nagarjun Construction Company, Hindustan Construction Company – GVK Power and Infrastructure Limited- LLOYD (Theory only)

**SUGGESTED READINGS:**

(1) Indian Institute of Banking and Finance, International Banking Mumbai; (2) Sayers R.S., Modern Banking, Clarendon Press, Oxford; (3) Basu S.K., Contemporary Banking Trends, Book Exchange Publishers; (4) Saxena K.B., International Banking: Banking Theory and Principal Banking Systems; (5) Naliniprava Tripathy, Investment Banking – Text and Cases, Himalaya Publishing House, Mumbai; (6) Agarwal O. P., Banking and Insurance, Himalaya Publishing House, Mumbai; (7) Bank for International Settlement, Committee on the Global Financial System, Basel, Switzerland, July, 2010

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**BUSINESS ANALYTICS: ELECTIVE-I**  
**BUSINESS ANALYTICS USING EXCEL**

**PAPER CODE: COM 11; Elective-I**  
**THPW:4; Credits: 4**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objectives:** To develop and use advanced predictive analytics methods.

**UNIT-I: INTRODUCTION TO BUSINESS ANALYTICS:**

Introduction to Business Analytics (BA)\*. Evolution and Scope of Business Analytics. Data for Business Analytics. Decision Models – Descriptive, Predictive and Prescriptive Models. Problem Solving and Decision making process.

**Analytics on Spread sheets**

Basic Excel skills. Using Excel functions and developing Spread Sheet Models. Art of developing Spread sheet models – Guidelines to develop an adequate spread sheet model. Debugging a spread sheet model.

**UNIT-II: STORYTELLING IN A DIGITAL ERA:**

A Visual Revolution, From Visualization to Visual Data Storytelling: An Evolution, From Visual to Story: Bridging the Gap - Power of Visual Data Stories: The Science of Storytelling. The Brain on Stories, The Human on Stories, The Power of Stories, The Classic Visualization Example, Using Small Personal Data for Big Stories, The Two-or-Four Season Debate, Napoleon's March, Stories Outside of the Box

**UNIT-III: GETTING STARTED WITH TABLEAU:**

Using Tableau, Why Tableau, The Tableau Product Portfolio, Tableau Server, Tableau Desktop, Tableau Online, Tableau Public, Getting Started, connecting to Data, connecting to Tables, Live Versus Extract, connecting to Multiple Tables with Joins, Basic Data Prep with Data Interpreter, Navigating the Tableau Interface, Menus and Toolbar, Data Window, Shelves and Cards, Legends, Understanding Dimensions and Measures: Dimensions, Measures, Continuous and Discrete

**UNIT-IV: DESCRIPTIVE ANALYTICS:**

Visualizing and Exploring Data. Descriptive measures to summarize the data. Application of Excel Descriptive statistics tool. Probability distributions and Data modelling. Sampling and Inferential statistical methods. Using Excel Data Analysis add in for estimation and hypothesis testing

**UNIT-V: PREDICTIVE ANALYTICS AND TIME SERIES ANALYSIS:**

Introduction, Statistical Model, Inference about regression coefficient, Multicollinearity, Include/Exclude Decisions, Stepwise Regressions, The Partial F test, Outliers, Violation of Regression Assumptions, Prediction, Multiple Regression: Interpretation of regression coefficients, Interpretation of Standard error of estimate and R Square, Modelling Possibilities, Validation of Fit. Binomial Logistic Regression, Multinomial Logistic Regression.

Introduction – Time Series, Time Series Vs Regression, Components – Predictable, Unpredictable, Local Global, Trend, Seasonality, Additive & Multiplicative models, Cyclicity, Seasonality, Stationary, Noise, Single and Double Exponential Smoothing (Holt's Method), Autocorrelation function, AR Model, MA Model, ARMA Model, ARIMA, GARCH Model.

**SUGGESTED READINGS:**

1. Evans J. R (2013). Business Analytics Methods, Models and Decisions. Pearson,

**REFERENCE BOOKS:**

1. Albright C. S., Winston Wayne L. and Zappe C. J (2009). Decision Making Using Microsoft Excel (India Edition). Cengage Learning.

2. Forte, R. M., (2015)., Mastering Predictive Analytics with R., PacktPublishng Limited.

3. Rees, M. (Jully 2015). Business Risk and Simulation Modelling in Practice: Using Excel, VBA and @RISK. John Wiley & Sons.

4. Richard, M., McCarthy, M., Ceccucci, W., &Halawi, L. (2019). Applying Predictive Analytics: Finding Value in Data. Springer.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**BUSINESS ANALYTICS: ELECTIVE-II**  
**DATA VISUALIZATION**

**PAPER CODE: COM 12; Elective-II**  
**THPW: 4; Credits: 4**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objectives:** To familiarize the students about different kinds of representing the data and tools for Visualization of the data.

**UNIT-I: FUNDAMENTALS OF VISUALIZATIONS WITH TABLEAU:**

Scope of tableau for data visualizations and story-telling, importing data into tableau workspace, Data joining, Measures and Dimensions in tableau, Worksheets and Dashboards. Use of various option on the workspace.

**UNIT-II: VISUAL ANALYTICS WITH TABLEAU:**

Tableau tools in the areas of charting, dates, table calculations and mapping. Specific types of charts including scatter plots, Gantt charts, histograms, bullet charts and several others. Discrete and continuous dates to explain your data. Create custom and quick table calculations and parameters. Different types of geographic data, how to connect to multiple data sources and how to create custom maps. Create dashboards that help you identify the story within your data.

**UNIT-III: FUNDAMENTALS OF VISUALIZATIONS WITH POWER BI:**

Scope of Power BI for data visualizations and story-telling, importing data into Power BI workspace, Data joining, Transforming data, Worksheets and Dashboards. Use of various option on the workspace.

**UNIT-IV: VISUAL ANALYTICS WITH POWER BI:**

Power BI tools in the areas of charting, dates, table calculations and mapping. Specific types of charts including scatter plots, Gantt charts, histograms, bullet charts and several others. Discrete and continuous dates to explain your data. Create custom and quick table calculations and parameters. Different types of geographic data, how to connect to multiple data sources and how to create custom maps. Create dashboards that help you identify the story within your data.

**UNIT-V: FUNDAMENTALS OF VISUALIZATIONS WITH GOOGLE DATA STUDIO:**

Scope of Google data Studio for data visualizations, importing data into data studio workspace, Data studio homepage, Data source overview-Data studio tools in the areas of charting, dates, table calculations and mapping. Specific types of charts including scatter plots, Gantt charts, histograms, bullet charts and several others. Create custom and quick table calculations and parameters. Different types of geographic data, how to connect to multiple data sources and how to create custom maps. Create dashboards that help you identify the story within your data.

**SUGGESTED READINGS:**

1. Laursen, G. H., &Thorlund, J. (2016). Business analytics for managers: Taking business intelligence beyond reporting. John Wiley & Sons.
2. Healy, K. (2018). Data visualization: a practical introduction. Princeton University Press.
3. Wilke, C. O. (2019). Fundamentals of data visualization: a primer on making informative and compelling figures. O'Reilly Media.
4. Sievert, C. (2020). Interactive web-based data visualization with R, plotly, and shiny. CRC Press.
5. Baldwin, D. (2016). Mastering Tableau. Packt Publishing Ltd.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER : III  
E-COMMERCE: ELECTIVE-I**

**NETIQUETTES AND CYBER SECURITY**

**PAPER CODE:COM11;Elective-I  
THPW:4; Credits :4**

**Total Marks:70SEE+20IA+10A=100  
ESED: 3 HRS**

**Objective:** To equip the students with knowledge of accessibility and its security features.

**UNIT-I : INTRODUCTION TO NETIQUETTE:**

Introduction-Cyberspace-Domains of Cyberspace-Internet-Commercial online services.

Netiquette-Definition-rules of netiquette-usage in emails-discussion group-information retrieval- social media and business-mobile netiquette. advantages and disadvantages of netiquette.

**UNIT-II: INFORMATION TECHNOLOGY ACT 2000(ITA2000):**

Overview of information technology Act of India 2000-Aims and objectives of IT Act -Digital signature and Electronic signature-Electronics governance-Electronics contacts-Regulation of certifying Authorities- DUAL Signature-Electronics signature certificate-subscriber-computer related Offences and Gray areas of ITA2000.

**UNIT-III: INTRODUCTION TO CYBER CRIME:**

Definition and classification of cybercrime-Cyber Crime Legal perspective- Categories of Cyber Crime and Cyber Stalking- Hacking-Cyber space and Criminal behavior-Problem associated with cybercrime-Digital forensic- Contaminants and destruction of data-firewalls and packet filters.

**UNIT-IV: MOBILE AND WIRELESS DEVICES:**

Trend mobility-Authentication service security-Attacks on mobile phones-Mobile phone security-Credit Card frauds-Types of Credit Card frauds-Security implications for organizations-Organizational measurement for Handling mobile Security policies and measures in mobile computing era.

**UNIT-V: TOOLS AND METHODS USED IN CYBERCRIME:**

Proxy servers and Anonymizers-Phishing-Password cracking, Key loggers and Spy wares-Virus and Worms-Trojan Horse and Backdoors-Steganography-DoS Attacks-SQL Injection-Buffer overflow-Attacks on wireless network.

**SUGGESTED BOOKS:**

1. **Netiquette** Virginia Shea Albion Books, 1994Original from Cornell University.
2. Nina Godbole & Sunit Belapure **Cyber Security**, Wiley India Pvt Ltd, 2012.
3. Anti-Hacker Tool Kit (Indian Edition) by Mike Shema, Publication Mc Graw Hill.
4. Ramandeep kaur nagra, **Cyber laws and Intellectual Property Rights**, Kalyani Publishers, 7e, 2015.
5. Dr.Bhuvan Unhelkar, **Information system security**, Wiley India Pvt Ltd, 2012

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER : III**

**E-COMMERCE:ELECTIVE-II**

**NETWORK INFRASTRUCTURE AND PAYMENT SYSTEM**

**PAPER CODE: COM 12; Elective-II**  
**THPW: 4; Credits: 4**

**Total Marks:: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objective:** Make the student to understand the fundamentals of network infrastructure & its usage in E-payments.

**UNIT-I: INTRODUCTION TO NETWORK INFRASTRUCTURE:**

Introduction – Taxonomy – computer Networks – Basic configurations – Network Architecture Model – Fundamentals of Data and Signals- Media: Conducted and Wireless - Twisted Pair - Coaxial Cable - Fiber Optic Cable – Wireless - Transmissions - Media Selection criteria –.Data Link Connections. Multiplexing Frequency - Division and Time Division Multiplexing - Business Multiplexing in action- OSI Reference model.

**UNIT – II: LAN NETWORK:**

Local Area Networks (LAN) – Introduction - Functions of LAN - Advantages and Disadvantages – Basic Topologies - Medium Access Control Protocol – Entrepreneur IEEE802 formats - LAN Systems- Internetworking - Bridges - Hubs - Switches - Network Servers – Routers - Wide Area Networks (WAN) - Introduction - Types of Network Subnets - Connection Oriented Applications vs. Connectionless Applications. Internet TCP/IP, HTTP, SMTP, POP.

**UNIT – III: NETWORK ACCESSING LINK:**

Telecommunication Systems - Basic Telephone Systems - Leased Lines Services – ISDN - Frame Relay – ATM – DSN - Computer Telephone Integration-Common Gateway Interface - Multimedia Objects - Network Access Equipment - Network cables - need for intelligent Website - Basic Web Languages for web Designing - Corporate Strategic Infrastructure Required - Miscellaneous Website Design Tips.

**UNIT –IV : ELECTRONIC PAYMENT SYSTEMS:**

Features of an ideal electronic payment system - Types of an Electronic Payment System - Credit Cards - Debit Cards - Smart Cards - E-Money- E-cash-virtual money system - E-Cheque and Electronic fund transfer(EFT) – Mobile payments and digital wallets.

**UNIT –V: COMMUNICATION SYSTEM SECURITY:**

Need of security in E-Commerce; Essential security requirements for safe electronic payments - Security Schemes for an Electronic Payment Systems - Encryption - Digital Signature-Dual Dignature - Security Certificates - Internet security Protocol- SSL –HTTP – SET.

**SUGGESTED BOOKS:**

1. Data Communications and Computer Networks - A Business Users Approach, Curt M White, Thomson Learning.
2. Computer Networks, Pearson Education by Anarew S. Tanenbaum. DC & Networking, Foronzan, Mc Graw Hills Publications.
3. Computer Networks, Dave, IE Publishers.
4. James F Kurose, Keith W Ross, Computer Networking A Top – Down Approach, Addison Wesley.
5. Frontiers of Electronic Commerce: Ravi Kalakota & A.B. Whinston.
6. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control



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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III :**  
**COMPUTER APPLICATIONS: ELECTIVE-I**  
**CYBER LAWS**

**PAPER CODE: COM 11; Elective-I**  
**THPW: 3T+2P 4; Credits :4**

**Total Marks: 50SEE+35LPE+15IA=100**  
**ESED: 3 HRS**

**Objective:** The objective of this course is to enable students understand legal and regulatory framework for doing business in India. The student will also be able to know the Information Technology Act 2000. Along with learning cyber laws the course enables the student to understand Cyber crime, Tools and methods used in cyber crime and Cyber Security.

**UNIT-I: CYBERSPACE AND CYBER LAW:**

Introduction to cyber space and cyber law, components of cyber law, categories of cyber law, Punishments, Components of cyber law, Internet governing bodies, International aspects of electronic contracting, Global issues of Privacy in cyberspace.

**UNIT-II: INFORMATION TECHNOLOGY ACT 2000(ITA2000):**

History, overview of Information Technology Act of India 2000, Benefits of Cyber Laws, Aims and objectives of ITA2000, Digital Signature and Electronic Signature, Electronic Governance, Electronic Contracts, Regulation of Certifying Authorities, Electronic Signature Certificate, Penalties, Compensation and Adjudication, Cyber Appellate, Computer related Offences and Grey areas of ITA2000.

**UNIT-III: INTRODUCTION TO CYBER CRIME:**

Definition and Classification of Cyber Crime, Cyber Crime Legal perspective, Indian perspective and Global perspective, Categories of Cyber Crime and Cyber Stalking, Cloud computing, Risk associated with cloud computing,

**UNIT-IV: MOBILE AND WIRELESS DEVICES:**

Trend mobility, Authentication service security, Attacks on mobile phones, Mobile phone security, Credit Card frauds, Types of Credit Card frauds, Security implications for organizations, Organizational measurement for Handling mobile, Security policies and measures in mobile computing era.

**UNIT-V: TOOLS AND METHODS USED IN CYBER CRIME:**

Proxy servers and Anonymizers, Phishing, Password cracking, Key loggers and Spy wares, Virus and Worms, Trojan Horse and Backdoors, Steganography, DoS Attacks, SQL Injection, Buffer overflow, Attacks on wireless network.

**SUGGESTED READINGS:**

1. Ramandeepkaur, **Cyber laws and Intellectual Property Rights**, Kalyani Publishers, 7e, 2015
2. Nina Godbole & Sunit Belapure **Cyber Security**, Wiley India Pvt Ltd, 2012.
3. Gerald R. Ferrera, Reder and Linchtenstein, **Cyber laws – Text and Cases**, 3e, Cengage Learning
4. Faiyaz Ahmed, **Cyber Law and Information Security**, DreamTech Press, 2013
5. Pankaj Agarwal, **Information Security and Cyber Laws**, Acme Learning, 2013
6. Manjotkaur, **Essentials of E-Business and Cyber laws**, Kalyani Publishers

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III**  
**COMPUTER APPLICATIONS: ELECTIVE-II**  
**ADVANCED EXCEL**

**PAPER CODE: COM 12; Elective-II**  
**THPW: 3T+2P ; Credits : 4**

**Total Marks: 50EE+35LPE +15IA=100**  
**ESED: 3 HRS**

**Objective:** To impart the knowledge of excel in data presentation and financial and statistical analysis.

**UNIT-I: UNDERSTANDING EXCEL:**

Excel's Files, Ribbon and shortcut, Create a workbook, Enter data in a worksheet, Format a worksheet, Format numbers in a worksheet, Create an Excel table, Filter data by using an Auto filter, Sort data by using an AutoFilter. Essential worksheet Operations: Using Short cut keys, Key board shortcuts. Working with Cells and Ranges: Formatting Cells, Name Manager. Visualizing Data Using Conditional Formatting: Apply conditional formatting. Printing Your Work: Print a worksheet, Using Print Preview and other utilities

**UNIT-II: DATES AND TIMES & TEXT:**

Working with Dates & Time, Creating Formulas that Manipulate text – Upper, Proper, Lower, Concatenate, Text to Column. Creating Formulas that Count, Sum, Subtotal - Create a formula, Use a function in a formula. Creating Formulas that Look up Values: VLookup, Hlookup, Match & index.

**UNIT-III: CUSTOM NUMBER FORMATS:**

Format Cells Window. Using Data Tab and Data Validation: Getting external Data, Remove Duplicates, Apply data validation & using utilities from Data Tab. Protecting Your Work using Review Tab utilities. Performing Spreadsheet What-If Analysis. Create a macro, Activate and use an add-in.

**UNIT-IV: FINANCIAL APPLICATIONS:**

Introduction to formulas: PV, NPV, IRR, PMT, IPMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation calculations. Creating charts and Graphics. Chart the data, Creating Sparkline Graphics, Using Insert Tab utilities.

**UNIT-V: ANALYSING DATA:**

Random Number Generation, Validation of data, reduction data, reliability of the data and rotation, Histogram, Descriptive Statistics, Rank and Pearson Correlation, Covariance, Regression, t-test, Z-test, F-Test and Anova.

**SUGGESTED READINGS:**

1. Charts and Graphs Microsoft Excel 2013 – **Bill Felen – Pearson Publication.**
2. Statistics made simple do it yourself on PC – **KVS Sarma – 2<sup>nd</sup> Edition – PHI.**
3. Microsoft Office 2007- Essential Concepts and Techniques – **Shelly Cashman Vermaat – Cengage Learning.**
4. PC software Under Windows – **Puneet Kumar – Kalyani Publishers.**
5. 100 statistical Tests in R – **N.D. Lewis – Healthes Hills Press, New Delhi.**

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M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**SEMESTER III :**  
**ENTREPRENEURSHIP DEVELOPMENT: ELECTIVE-I**  
**ENTREPRENEURSHIP AND BUSINESS OPPORTUNITY**

**PAPER CODE: COM 11; Elective-I**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4; Credits : 4**

**ESED: 3 HRS**

*Objective: To render learners an understanding of entrepreneurial opportunities in India and across the globe. To equip them with the knowledge on identifying and evaluating business opportunities and conduct feasibility analysis, undertake risk analysis and support systems available for nurturing entrepreneurship in India.*

**UNIT- I: INTRODUCTION TO ENTREPRENEURSHIP:**

Meaning and concept of entrepreneurship, role of entrepreneurship in economic development, process of entrepreneurship development, entrepreneurship as a career, scope of entrepreneurship in local and global markets, the skills/ traits required to be an entrepreneur, creative and design thinking, the entrepreneurial decision process, skill gap analysis, and role models, mentors and support system.

**UNIT-II: EXPLORING AND EVALUATING BUSINESS OPPORTUNITY:**

Concept of a business idea, sources of business ideas, screening business idea- macro & micro screening, opportunity recognition, product/service selection, mortality curve, creative and innovation in product/service modification, process selection, technology life cycle, forms and cost of transformation, market study procedures, prototyping, idea evaluation, value proposition design, capstone project presentation.

**UNIT-III: FEASIBILITY ANALYSIS:**

Feasibility Analysis, Industry & competition analysis, environment analysis, financial, feasibility analysis, ownership, capital and budgeting decisions, meaning and significance of a business plan, components of a business plan, business plan preparation, viability of a business plan and evaluation criteria, iterating the MVP, digital presence for new ventures, describing the value proposition, pre- requisites from the perspective of investor.

**UNIT-IV: RISK ANALYSIS:**

Meaning of risk, types of business risks, planning for undertaking calculated risks, critical risk contingencies of the proposal, initiating low-cost projects, integrated futuristic planning, venture capitalists and angel investors, identifying business verticals, lean method, legal and regulatory aspects of starting an enterprise, obtaining business licenses, team formation and team work planning

**UNIT-V: SUPPORT SYSTEM FOR BUSINESS ENTERPRISES:**

Business incubation centers- role and procedure, categorization of MSME and ancillary industries, government agencies (MCED, NiMSME, PMEGP, DI, KVIC), support agencies for entrepreneurship guidance, training, registration, technical consultation, technology transfer and quality control, central and state government schemes for entrepreneurial development (ASPIRE, PM Mudra Yojana, SIP-EIT, MGS, CGTMSE, SPRS, CRG, Design Clinics, ZED scheme, Startup India, AIM, Samridh Scheme, Drone Shakti, SMAM)

**SUGGESTED READINGS:**

1. Hisrich, R.D: Entrepreneurship: McGrawHill Education
2. Khanka .SS: Entrepreneurship Development:. S.Chand Publishers
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management: Himalaya Publishers
4. Steven Rogers and Roza Makonnen: Entrepreneurial Finance: McGrawHill Publishers
5. A.K. Singh: Entrepreneurship Development and Management: University Science Press
6. Eric Ries: The Lean Startup: Currency; Illustrated Edition
7. Mehta and Monica: The Entrepreneurial Instinct: McGrawHill Education
8. Charantimath and Poornima: Entrepreneurship Development and Small Business Development: Pearson Education
9. Anil Kumar: Entrepreneurship Development: New Age International
10. Nuzhath Khatoon: Entrepreneurial Development: Himalaya Publishers
11. T.V. Rao and Donald F. Entrepreneurship – A South Asian Perspective: Kuratko: Cengage
12. Shree Ram Malani: Entrepreneurship: A Theoretical Framework for Business Development: Notion Press
13. Harvard Business Review Entrepreneur's Handbook: HBR Press
14. Robert Hirisch Micheal Peters, Dean Shepherd and Sabyasachi Sinha: Entrepreneurship: McGraw Hill
15. Ramachandran: Entrepreneurship Development: Mc Graw Hill
16. Entrepreneurship Small Business: Katz : Mc Graw Hill
17. Byrd Megginson: Small Business Management An Entrepreneur's Guidebook : McGrawHill
18. Fayolle A: Entrepreneurship and new value creation: Cambridge, Cambridge University Press
19. Houggaard S: The business idea. Berlin: Springer
20. Lowe R & S Marriott: Enterprise: Entrepreneurship & Innovation. Burlington: Butterworth Heinemann

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER III :**  
**ENTREPRENEURSHIP DEVELOPMENT: ELECTIVE-II**  
**DYNAMICS OF ENTREPRENEURIAL DEVELOPMENT**

**PAPER CODE: COM 12; Elective-II**

**Total Marks: 70SEE+20AI+10A=100**

**THPW:4; Credits :4**

**ESED: 3 HRS**

**Objective:** To enable learners comprehend the concepts related to competency development for entrepreneurship. To help learners understand the importance of creative skills for entrepreneurial growth. To concentrate on emerging areas of entrepreneurship such as rural entrepreneurship, women entrepreneurship and social entrepreneurship

**UNIT I: APPROACHES TO ENTREPRENEURSHIP AND COMPETENCY DEVELOPMENT:**

Approaches to Entrepreneurship, Theories of entrepreneurship, Entrepreneurial Motivation, Entrepreneurship Competency Development (ECD), Concept of Entrepreneurship competency, Need for Entrepreneurship competency Development, Objective of Entrepreneurship competency Development, Competencies of successful entrepreneurs, Assessing Entrepreneurial competencies, Development of ECD programs, Phases of ECD programs, Issues of Entrepreneurship competency Development programs in India

**UNIT II: CREATIVITY AND ENTREPRENEURIAL SKILLS:**

Concept of creativity, phases of creativity, barriers to creativity, developing creativity, skill training for micro entrepreneurs, demand analysis of skill training, identification of skill training

**UNIT III: RURAL ENTREPRENEURSHIP:**

Nature and types of rural entrepreneurship, challenges of rural entrepreneurship, nurturing entrepreneurship in India rural, rural communities and rural-lead business holders, serial entrepreneurs, bottom-up approach and rural youth entrepreneurship, market interventions and rural specializations, local branding, grading and quality standardization, cooperatives and group undertakings, government policies for rural entrepreneurs in India.

**UNIT IV: WOMEN ENTREPRENEURSHIP:**

Gender balance and women entrepreneurship, SMEs and women entrepreneurship, objectives and approaches of women entrepreneurs, strategic gender interests in business, equity measures, gender mainstreaming, challenges of women entrepreneurs in India, government policies for women entrepreneurs, women empowerment through enterprise development

**UNIT V: SOCIAL ENTREPRENEURSHIP:**

Enterprise development through CSR, CSR policy and triple bottom line, socially responsible investing, types of social entrepreneurship, importance, international presence, social assets for livelihood analysis, policy assistance to social entrepreneurs.

**SUGGESTED READINGS:**

1. Hisrich, R.D: Entrepreneurship: McGrawHill Education
2. Khanka .SS: Entrepreneurship Development: S.Chand Publishers
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management: Himalaya Publishers
4. Steven Rogers and Roza Makonnen: Entrepreneurial Finance: McGrawHill Publishers
5. A.K. Singh: Entrepreneurship Development and Management: University Science Press
6. Eric Ries: The Lean Startup: Currency; Illustrated Edition
7. Mehta and Monica: The Entrepreneurial Instinct: McGrawHill Education
8. Charantimath and Poornima: Entrepreneurship Development and Small Business Development: Pearson Education
9. Anil Kumar: Entrepreneurship Development: New Age International
10. Nuzhath Khatoon: Entrepreneurial Development: Himalaya Publishers
11. T.V. Rao and Donald F. Entrepreneurship – A South Asian Perspective: Kuratko: Cengage
12. Shree Ram Malani: Entrepreneurship: A Theoretical Framework for Business Development: Notion Press
13. Harvard Business Review Entrepreneur's Handbook: HBR Press
14. Robert Hirisch Micheal Peters, Dean Shepherd and Sabyasachi Sinha: Entrepreneurship: McGraw Hill
15. Ramachandran: Entrepreneurship Development: Mc Graw Hill
16. Entrepreneurship Small Business: Katz : Mc Graw Hill
17. Byrd Megginson: Small Business Management An Entrepreneur's Guidebook : McGrawHill
18. Fayolle A: Entrepreneurship and new value creation: Cambridge, Cambridge University Press
19. Hougaard S: The business idea. Berlin: Springer
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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-IV**  
**STRATEGIC MANAGEMENT**

**PAPER CODE: COM 13; Core – I**  
**THPW:5 ; Credits :5**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**UNIT I: OVERVIEW OF STRATEGIC MANAGEMENT:**

Strategy – Concept –Mintzberg Models of strategy- Levels of Strategy -Strategic Management: Process-Benefits –Guidelines for effective Strategic Management. Strategy, Ethics and Social Responsibility – Need for good corporate Governance – Corporate Citizenship

**UNIT II: ENVIRONMENTAL ANALYSIS:**

**Internal Analysis:** Competitive Advantage – Competencies -SWOT Analysis –Resources, Capabilities and Core Competence- Resource Base View of a firm – Key Success Factors – Value Chain Analysis Bench Marking.

**External Analysis:** Components of External Analysis – Segments of General Environment - Industry's dominant factors- Porter's Five Forces Model –PEST Analysis – Industry Driving forces –Strategic group mapping.

**UNIT III: CRAFTING STRATEGY:**

Vision and Mission – Significance- Characteristics- Objectives – Types – Setting of Objectives - Factors affecting Strategy – Generic Strategies ( Overall Low Cost Provider, focused low cost, Broad Differentiation, focused differentiation, Best-Cost Provider) Other Strategy Choices – Strategic Alliances – Mergers and Acquisitions – Vertical Integration – Outsourcing –Offensive Strategies – first mover advantages and disadvantages-diversification –modernization – turnaround.

**UNIT IV: EXECUTING STRATEGY (IMPLEMENTATION OF STRATEGY):**

Nature – Organizational Issues (Annual Objectives, Policies, Resource Allocation. Structure, Restructuring, Reengineering, e-reengineering, performance pay, change, conflict, culture, hr issues leadership). Marketing, Finance and Accounting Issues: Segmentation, Targeting, Positioning, Marketing Mix. Finance and Accounting: financing, investment ,dividend, budgets. Performance Evaluating (ROI, EVA, and MVA)- Balanced Score Card

**UNIT V: EVALUATION OF STRATEGY:**

Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers. Strategic Control and Operation Control-Types of Strategic Controls –Process of operation Control- Evaluation techniques for strategic and operational control

**SUGGESTED READINGS:**

1. Thompson and Strickland :Crafting and Executing Strategy, Tata Mcgraw Hill
2. Fred r. David: Strategic Management, PHI
3. Hitt, Ireland and Hoskisson: Strategic Management, Southwestern
4. Vipin Gupta and Others: Business Policy and Strategic Management, PHI

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-IV**  
**TAXATION**

**PAPER CODE: COM 14; Core-II**  
**THPW: 5; Credits : 5**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

Objective: to acquaint the student with the Theoretical and Practical aspects of Assessing HUF, Partnership Firms, Companies, Co-operatives and Trusts. To make the student aware of basics of GST and Customs Act.

**UNIT-I: ASSESSMENT OF HINDU UNDIVIDED FAMILIES:**

Meaning of HUF – Hindu Coparcenary different Schools of Hindu Law – Assessment of HUF – Basic Conditions – Taxable Income – Assessment in case of partition of a HUF – computation of Taxable income and tax payable (Theory and Problems).

**UNIT-II: ASSESSMENT OF PARTNERSHIP FIRMS & AOP:**

Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) - Computation of Total Income - Assessment of Partners of Firm - Change in constitution of Firm Succession of one firm by another firm - Assessment of dissolved or discontinued firm - Partnership Firm Assessed as Association of Persons (AFAOP) - Computation of Total Income of PFAOP (Theory and Problems).

**UNIT-III: ASSESSMENT OF COMPANIES:**

Meaning of Company - Types of Companies - Computation Procedure - Taxable income - Deductions - Tax Liability - MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Tax on income receipt from venture capital companies and funds - Companies: Computation of total income of companies - Determination of Tax Liability (Problems). Other Taxes: Security Transaction Tax - Tonnage Tax (Theory and Problems).

**UNIT-IV: ASSESSMENT OF CO-OPERATIVES AND TRUSTS:**

Cooperative Societies: Meaning - Deduction u/s 80(p) - Other deductions - Computation of Tax (Theory and problems). Trusts: Definition – Creation - Registration - Types of Trusts - Tax Exemptions - Accumulation of income - Income not exempted - Assessment of Trust (Theory and problems).

**UNIT – V: FUNDAMENTALS OF GST & CUSTOMS ACT:**

GST Introduction - Registration – Inter & Intra State Acts under GST - Distinction between goods and services - Levy and collection of GST - Exemptions from GST - Place, Time and value of supply input tax credit - Payment of GST. (Theory only)

**Customs Act:** Meaning- Classification – Types of Customs duty – Exemptions.

**SUGGESTED READINGS:**

1. Vinod K. Singhanian: Taxman's Direct Tax Laws.
2. V.P. Gaur and D.B. Narang Income Tax Law and Practice- Kalyani Publications
3. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
4. CA (Dr.) KM Bansal Taxmann's Fundamentals of GST & Customs Law
5. GST and Customs : K. Bansal, Taxmann Publications
6. VS Date Indirect Taxes: Taxmann's publications

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER IV**  
**FINANCE: ELECTIVE-III**  
**FINANCIAL DERIVATIVES**

**PAPER CODE: COM 15; Elective-III**  
**THPW: 4 ; Credits: 4**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objective:** To make student efficient in the area of derivatives, giving them the knowledge of basics in Derivatives such as Forwards, Futures, Options and Swaps etc.

**UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES AND MARKETS:**

**(a) Financial Derivatives:** Meaning - Definition - Features - Types - Uses - History of Derivatives Markets - Critiques – Myths (Theory Only)

**(b) Financial Derivatives Markets in India:** Need – Evolution – Recommendations of L.C. Gupta Committee – Equity Derivatives – Categories of Derivatives Traded in India – Derivatives Trading at NSE / BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India (Theory Only)

**UNIT- II: FORWARDS AND FUTURES CONTRACTS:**

**(a) Forwards Contracts:** Meaning – Features – Forward Contract Vs. Spot Contract – Forward Contracts Vs. Futures Contracts – Working of Forward Contracts – Classification of Forward Contracts – Advantages and Disadvantages of Forward Contracts (Theory Only)

**(b) Futures Contracts:** Meaning – Features – Types – Trading Mechanism – Theories of Futures Prices: Basic Concepts in Futures Pricing – Theories: the cost-of-carry approach – the expectation approach – the normal backwardation approach – the CAPM approach – Hedging – the perfect hedging model – the basic long and short hedges – cross hedging – basis risk and hedging – hedging effectiveness – hedge ratio (simple problems)

**UNIT- III: OPTIONS:**

**(a) Options Basics:** Meaning – Types – Options Terminology – Value of an Option: Intrinsic Value – Time Value – Option Positions – Pay-off Profiles (Simple Problems)

**(b) Options Pricing and Greeks:** Pricing: Determinants – Models: Binomial Option Pricing Model – Black-Scholes Option Pricing Model – Option Greeks: Delta – Theta – Gamma – Rho – Vega (Simple Problems)

**UNIT- IV: SWAPS:**

**(a) Swaps Basics:** Meaning – Features – Advantages – Disadvantages – The Swaps Markets – Types of Swaps – Economic Motives for Swaps (Theory Only)

**(b) Pricing and Valuing Swaps:** Interest Rate Swaps – Currency Swaps – Equity Swaps (Simple Problems)

**UNIT- V: VOLATILITY AND VALUE AT RISK:**

**(a) Volatility:** Measures of Risk – Volatility – Exponential Weighted Moving Average – Correlation and Covariance – Garch (1,1) Model – Volatility Index – Computation of India Volatility Index (Simple Problems)

**(b) Value at Risk:** Features and Concerns of the Financial Sector – Definition and Meaning of VaR – Decisions in VaR – Methods of Calculating VaR – Historical Simulation – Monte Carlo Simulation – Limitations (Simple Problems)

**SUGGESTED READINGS:**

(1) Amuthan R.: Financial Derivatives, HPH; (2) David A. Dufresne, Thomas W. Multer, TR: Derivatives Valuation and Risk Management, Oxford; (3) Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage; (4) Gupta S. L.: Financial Derivatives: Theory, Concept and Problems, PHI; (5) Jayanth Rama Varma: Derivatives and Risk Management, TMH; (6) John C Hull: Options, Futures and Other Derivatives, Pearson; (7) Prafulla Kumar Swain: Fundamentals of Financial Derivatives, HPH; (8) RjivSrivastava: Derivatives and Risk Management, Oxford Higher Education; (9) SundaramJanakiraman: Derivatives and Risk Management, Pearson.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-IV**  
**ACCOUNTING: ELECTIVE-III**

**ADVANCED COST ACCOUNTING & CONTROL**

**PAPER CODE: COM -15 Elective-III**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4 Credits :4**

**ESED: 3 HRS**

**OBJECTIVE:** *To provide the skills and application of advanced cost accounting techniques for cost control and cost reduction.*

**UNIT-I: ACTIVITY BASED COSTING (ABC):**

Inadequacies of traditional methods of overhead absorption - Need for emergence of ABC - Concept of ABC - Kaplan and Cooper's Approach to ABC - Cost Drivers and Cost Pools - Characteristics of ABC - Allocation of Overheads under ABC - Steps in ABC System - Traditional Versus ABC approach to designing a costing system - Implementation of ABC and its Benefits (including problems).

**UNIT-II: COSTING OF SERVICE SECTOR:**

Concept - Classification and Collection of Costs in Operating Costing - Transport Costing - Boiler House Costing - Power House Costing - Hospital Costing - Canteen Costing - Hotel Costing (including problems).

**UNIT-III: UNIFORM COSTING AND INTER-FIRM COMPARISON:**

Uniform Costing: Meaning - Applicability - Scope - Need - Objectives - Areas - Driving forces for applicability - Pre-requisites for installation - Manual - Advantages - Limitations. Inter-Firm Comparison: Procedure - Advantages - Limitations (including problems).

**UNIT- IV: COST AUDIT, COST CONTROL AND COST REDUCTION:**

**Cost Audit:** Meaning - Importance - Scope - Objectives - Types - Advantages - Cost Audit Vs. Financial Audit - Audit Program - Audit Procedure - Audit Report. Auditing Techniques: Vouching - Check Mark and Ticking - Test Checks - Audit Notes and Questionnaires. **Cost Auditor:** Appointment - Disqualification for appointment - Rights - Duties and Responsibilities. **Cost Control:** Meaning - Techniques - Essentials for Success. **Cost Reduction:** Meaning - Characteristics - Program - Cost Control vs. Cost Reduction - Tools and Techniques - Areas covered - Advantages (Theory only).

**UNIT-V: CONTEMPORARY ISSUES IN COST ACCOUNTING:**

Contemporary issues in Costing : Life Cycle Costing- Quality Costing-Kaizen Costing –Back Flush Costing (Concepts Only) - Just-in-Time: Meaning - General Principles - Reporting to Different Levels of Management - Forms of Reporting - Classification of Reports: According to Form, According to Contents, According to Frequency of Reporting - External Reports - Internal Reports - Review of Reports (Theory only).

**SUGGESTED READINGS:**

1. Jain S.P & Narang K.L. "Advanced Cost Accounting" Kalyani Publishers;
2. Iyengar S.P. "Cost Accounting -Principles & Practice", Sultan Chand & Sons;
3. Arora M.N. "Cost Accounting -Principles & Practice" Vikas Publishing House;
4. Prashanta Athma, "Cost and Management Accounting" Himalya Publishing,House;
5. Khan M.Y & Jain P.K. "Theory and Problems in Cost Accounting"Tata McGraw-Hill;
6. Ravi M. Kishore, "Cost Management", Taxmann Allied Services Private Limited;
7. Lall Nigam & Jain "Cost Accounting - Principles and Practice" Prentice-Hall of India Private limited;
8. Manish Dutta " Cost Accounting - Principles & Practice", Pearson Education Limited;
9. Saxena V.K & Vashist C,D. "Advanced Cost & Management Accounting" Sultan Chand & Sons;
10. Colin Drury "Management & Cost Accounting" Thomson Asia pvt. Ltd. Allied Services Pvt Ltd.;
11. Asish K. Bhattacharyya " Principles and Practice of Cost Accounting". Prentice Hall of India Limited.



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M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**SEMESTER-IV**  
**MARKETING: ELECTIVE – III**  
**INTERNATIONAL MARKETING**

PAPER CODE: Com 15 Elective –III  
THPW: 5; Credits: 5

Total Marks: 70SEE+20IA+10A=100  
ESED: 3 HRS

**UNIT- I: INTRODUCTION TO INTERNATIONAL MARKETING:**

Definition - Developing a global awareness – Concepts (Domestic Market, Extension Concept, Multi-domestic Market Concept, and Global Marketing Concept) - Driving forces (Market needs, Technology cost, Quality, Communication and Transportation culture, National controls/ Barriers to entry) - Domestic marketing Vs. International marketing.

**UNIT-II: INTERNATIONAL MARKETING ENVIRONMENT:**

**Economic Environment:** Economic Systems (Capitalist, Socialist & Mixed) - Market Development (Stages of Market Development, Low-income, High Income, Location of income, Location of population, Marketing of Economic Development) - **Global Environment - Political Environment** - Multiplicity of Political Environments (Foreign Politics Domestic Politics, International Politics) - Types of Political System (Parliamentary, Absolutist, Two-Party, Multi-party, Single Party, Dominated single party) - Political Risks of Global Business - Sovereignty of nations - Stability of government policies. **Legal Environment:** Multiplicity of legal environment (Domestic, Foreign, and International) - Bases for legal system - Commercial Law within countries (Marketing laws, Green Marketing and Anti-trust) – Bribery - Gray Market – Counterfeiting - Protection of Intellectual Property Rights. **Cultural Environment:** Culture and its characteristics - Elements of culture - Cultural Knowledge - Cultural Values. **Business Customs in International Marketing:** Required Adaptation - Methods of doing business - Business Ethics.

**UNIT-III: INTERNATIONAL MARKETING SEGMENTATION, TARGETING AND FOREIGN MARKET ENTRY STRATEGIES:**

Global Segmentation, Targeting and Positioning - Research Process (Defining the problem, establishing research objectives, sources of data etc.) - Research on Internet - Planning for global markets (Company objectives and Resources, International commitment and Planning process) - Criteria for selecting a foreign market entry strategy - Foreign Market Entry Strategies (Exporting, Branches, Subsidiaries, Licensing, Agents and Distributors, Joint Ventures, Manufacturing, Assembly Operations, Management Operations, Management Contracts, Turnkey Operations, Acquisitions, Internet, Franchising, Consortia, Counter-trade, Strategic international alliances, Foreign direct investment, Factoring and forfeiting).

**UNIT-IV: INTERNATIONAL MARKETING MIX: PRODUCT AND PRICING DECISIONS:**

**Product Decisions:** Product and analysis of Product components -Product adoption - Physical or Mandatory requirements and adaptation - Product alternatives, Screening products for adaptation - Product standardization vs. Product adaptation - Green Marketing and Product Development Brands (Global, National, and Private) – Packaging - Inter-national Product Life Cycle International Product - Promoting Industrial Product - Marketing Services' globally (Services opportunities in global markets, entering global markets, Market environment for business services).

**Pricing Decisions:** Approaches to international Pricing (Full cost vs. Variable cost pricing, skimming and Penetration pricing) - Dumping - Types of dumping (Sporadic, Predatory, Persistent and Reverse dumping) - Price distortion – Inflation - Transfer Pricing - Administered Pricing (Cartels, Government influenced pricing) - Counter-trade.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**UNIT- V: INTERNATIONAL MARKETING MIX: DISTRIBUTION & PROMOTION DECISIONS:**

**Distribution Decisions:** Channel Constraints - Channel Terminology - Distribution Patterns. General Patterns ( Middlemen services, Line Breadth, Cost and Margins, Channel length, Non-existence channels, blocked channels, stocking, Power and competition - Retail Patterns (Size Patterns, Direct Marketing) - World Wide Web (Special issues, Promotion) - Alternative middlemen choices (Home country middlemen, Foreign country middlemen, Government affiliated middlemen) - Determinants of Channel types (Legal regulations, Product image, Product characteristics, Middlemen loyalty and conflict, Local customs, Power and Coercion, Control) - Channel structure (Consumer Products, Industrial Products).

**Promotion Decisions:** Promotion Mix Concept - Personal Selling (Personal Selling vs. Advertising, Vary quality, inter-cultural negotiations, Motivation, Telemarketing, Expatriate Personnel) - Publicity (Nature, Management, Negative Publicity) - Sales Promotion (Nature, and Restrictions - Overseas Product exhibitions - Global Advertising Concept - Global creative challenges - Internet (A media-mix alternative) - Advertising Agency Standardized international advertising - Developing cultural awareness.

**SUGGESTED READINGS:**

- 1.Czinkota : International Marketing, Thomson;
- 2.SakOnkvisit and John J. Shaw: International Marketing: Analysis & Strategy, PHI;
- 3.Warren J. Keegan: Global Marketing Management, PHI;
- 4.RogerBennet: International Marketing: Strategy. Planning Market Entry & Implementation, Kogan Page Ltd., U.K;
- 5.Philip R. Cateora and John L.Graham: International Marketing, TMH;
6. Doole: International Marketing Strategy, Thomson.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER IV**  
**TAXATION: ELECTIVE-III**  
**INTERNATIONAL TAXATION**

**PAPER CODE: COM 15; Elective-III**

**Total Marks: 70SEE+20IA+10A=100**

**THPW: 4; Credits : 4**

**ESED: 3 HRS**

**OBJECTIVES:** *Course emphasizes on tax treaties and tax laws of various countries and analyses importance of the same.*

**UNIT-I: AN OVERVIEW OF INTERNATIONAL TAXATION:**

International Taxation - Definition - Conflicts - Double Taxation - Double Tax treaties - Domestic Tax system - Anti avoidance measures - International Tax Planning - International Tax Law - Definition - International Tax Principles and tax treaties.

**UNIT-II: TAX TREATIES:**

Need - Purpose - Nature of work - Relief - Benefits - Historical Overview of tax treaties - Model tax conventions - Work prior to league of nations - League of Nations work - Mexico model convention - London model of convention - OECD work - United Nations work.

**UNIT-III: IMPACT OF DOMESTIC TAX SYSTEMS:**

Resident Vs Non Resident - Tax residence - Full Vs Limited taxation - Residence of Individuals, Companies and other entities - Domicile under common law. Source of Income / Gain - Rules - Conflicts - Basis of Tax Computation - Tax rate - Base - Accounting policies - Allowances - Disallowances - Incentives - Withholding taxes. Treatment of tax losses: Revenue, Capital, Foreign branch losses - Group taxation (Categories only) - Passive income: Dividend, Interest, Royalty, Capital gains. Foreign tax relief - Expense deduction - Exemption method - Foreign tax credit - Direct, Indirect tax sparing credit limitations - Excess foreign tax credit (Country examples such as India, Asia Pacific Countries, United States of America, UK, Japan, Singapore, Australia, Mauritius).

**UNIT-IV: TAX LAWS OF VARIOUS COUNTRIES:**

Salient features of tax laws: Asia Pacific Countries - United States of America - UK - Japan - Singapore - Australia - Mauritius.

**UNIT-V: TRANSFER PRICING:**

International transactions - Associated enterprises - Arms length price - Computation of arms length price - Transfer pricing under Domestic Tax Law and under tax treaties - Authorities of advance rulings - Deduction of Tax at Source U/S 195 & DTAA.

**SUGGESTED BOOKS:**

1. Basic International Taxation - Principles: Roy Rohatgi, Taxmann, Second Edition, Vol. – I;
2. Basic International Taxation - Practice: Roy Rohatgi, Taxmann, Second Edition, Vol. – II;
3. Direct Taxes - Law & Practice: Vinod K. Singhania & Kapil Singhania, Taxmann;
4. The Law and Practice of Tax Treaties: An Indian Perspective - Nilesh Modi, Rajesh Kadakia, Wolters Kluwer India Pvt. Ltd.;
5. CCH India Master Tax Guide, PWC;
6. CCH International Master Tax Guide, PWC;
7. Commentary to OECD Model Tax Convention and UN Model Convention;
8. CA Course Material.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER -IV**

**HUMAN RESOURCE MANAGEMENT: ELECTIVE-III**

**TALENT AND KNOWLEDGE MANAGEMENT FOR STRATEGIC LEADERSHIP**

**PAPER CODE: COM 15; Elective-III**

**THPW: 4; Credits : 4**

**Total Marks: 70SEE+20IA+10A=100**

**ESED: 3 HRS**

**Objective:** To enable the students familiarizing with Talent and Knowledge Management for Strategic Leadership.

**UNIT – I: TALENT MANAGEMENT STRATEGIES:**

Talent management - Meaning – objectives - need for talent management – Importance of talent management- Benefits – Priority to create talent management strategy – factors affecting talent management practices. Talent management model: McKinsey. Talent management Process – problems concerning talent management. Challenges of HR to Building Talent management strategy.

**UNIT – II: EMPLOYEE ENGAGEMENT AND STRATEGIC LEADERSHIP MANAGEMENT:**

Employee engagement- meaning- Importance of Employee Engagement - Major Drivers of Employee Engagement - Employee Engagement Surveys - Variations in Employee Engagement across Days - Employee Engagement Levels in Teams - Strategic Leadership in Organisations - Employee Engagement models for measurement: Zinger Model - Deloitte Model. Role of strategic management and its impact on employee engagement and skill development of start-ups.

**UNIT – III: TALENT ACQUISITION & DEVELOPMENT ANALYTICS:**

Talent acquisition: meaning – objectives- Factors that enable decision-making during talent acquisition. - Parameters to Determine Quality of Hire - Predicting Performance - Measures to Track - Predictive Analysis - Acquisition - e-Effectiveness. Potential talent- meaning- - identifying Potential talent – Jobs, Roles, and Competencies- Performance vs Potential – Role of HR analytics in talent acquisition and development of employees.

**UNIT-IV: EMERGING THE CHALLENGES, ETHICAL AND SOCIAL RESPONSIBILITY:**

changed employees' expectations –globalisation – technology transformation – promoting ethical behaviour and corporate social responsibility – ethics –sources of business ethics – objectives – ethical dilemmas – resolving dilemmas – managing ethics – Problems involved in ethical decision-making - ethical framework. Corporate culture and ethical climate – ethics and law, corporate social responsibility (CSR): Nature – Features – arguments for CSR – arguments against CSR. – Types of CSR- Benefits of CSR - Stakeholders and CSR – Challenges and difficulties before HR in implementing CSR.

**UNIT – V: KNOWLEDGE MANAGEMENT STRATEGIES IN THE DIGITAL AGE:**

Knowledge Management: Meaning – characteristics - Purpose and scope. Knowledge management and business strategy -knowledge management framework - knowledge management tools and techniques- Pillars of Knowledge Management Strategies - Transformations generated by digitalization in the business environment - Capabilities of the 'digital leader' - Knowledge management in the digital age.

**SUGGESTED BOOKS:**

1. Masood Hasan , Anil Kumar Singh: Talent Management In India: Challenges And Opportunities
2. k. Aswathappa : Organisation Behaviour-
3. Tapomoy Deb: A conceptual approach to strategic talent management-
4. Santosh Kumar Singh & Awadhesh Kumar Singh: Corporate social responsibility in India: emerging issues & challenges- Corporate Social Responsibility - Emerging Opportunities And Challenges In India
5. K.S. Ravichandran
6. Prabhakaran Paleri: Corporate Social Responsibility: Concept, Cases And By
7. Mohapatra Sanjay: Designing Knowledge Management-Enabled Business Strategies -
8. Clyde W. Holsapple: Handbook On Knowledge Management,
9. Lytras Miltiadis D: Knowledge Management Strategies -

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER IV**  
**BANKING & INSURANCE: ELECTIVE-III**  
**PRINCIPLES AND PRACTICE OF LIFE AND HEALTH INSURANCE**

**PAPER CODE: COM15: Elective-III**

**Total Marks: 70SEE+20IA+10A=100**

**THPW:4 ; Credits:4**

**ESED: 3 HRS**

**Objective:**To enable the students familiarizing with principles and practice of life and health insurance products and services in India.

**UNIT-I: INTRODUCTION TO INSURANCE:**

Meaning of Insurance - Characteristics of Insurance - Probability Theory and Dual Application of Law of Large Numbers - Essential Features of an Insurable Risk - Insurance and Wager- Insurance and Hedging Comparison - Classification and Types of Insurance - Economic Basis of Life and Health Insurance - Costs and Benefits of Insurance to the Society(Theory only)

**UNIT-II: LEGAL PRINCIPLES OF INSURANCE:**

Principles of Insurance - Distinguishing Characteristics of Insurance Contracts - Fundamental Principles of Life Insurance - The Principle of Utmost Good Faith - The Principle of Insurable Interest – Principle of Indemnity – Provisions Protecting the Policyholder - Provisions Providing Policy Owner Flexibility - Provisions Protecting the Insurance Company - Creditors Rights in Life Insurance - (Theory only)

**UNIT-III: LIFE INSURANCE PRODUCTS IN INDIA:**

Term Insurance Plans - Whole Life Plans - With Profit and without Profit Policies - Endowment Plans - Children's Policies - Women's Policies - Combination Plans - Interest Sensitive Products - Investment Plans - Unit Linked Policies of UTI - Available Insurance Policies in the Indian Market(Theory only)

**UNIT-IV: INTRODUCTION TO HEALTH INSURANCE:**

Meaning of Health Insurance - Evolution and Growth of Health insurance in India - Understanding the Health System in India - Constitutional Provisions in the areas of Public Health - Government Health Department at the Central, State, District & Local levels - Public & Private Healthcare Centres & Healthcare Providers - Healthcare as a Service - Players in Healthcare Delivery - Laws - Regulations – Pricing and Practices - Patient Safety and Rights(Theory only)

**UNIT-V: HEALTH INSURANCE PRODUCTS IN INDIA:**

Types of Health Insurance Products in India -Hospitalization Indemnity Products - Personal Accident Products - Critical Illness Product – Daily Hospital Cash Benefit - Disease Management Covers - Outpatient Covers - Investment Products in Health Insurance & Health Savings Components - Products for Senior Citizens - Micro-insurance Products - International Coverage Products - Other Specialized Health Insurance Products (Theory only)

**SUGGESTED READINGS:**

(1) Vaughan and Vaughan: Risk Management and Insurance, Wiley; (2) Insurance Institute of India Publication on Risk Management; (3) Sagar Sanyal: A Guide to Risk Management; (4) P.K. Gupta: Insurance and Risk Management, HPH; (5) Tripathi: Insurance Theory and Practice, PHI; (6) Neelam C Gulati: Principles of Insurance Management, Excel Books; (7) Black, Jr Kenneth & Harold Skipper: Life and Health Insurance, Pearson; (8) George E Rejda: Principles of Risk Management and Insurance, Pearson; (9) "Health Insurance Practice" (2012), Study Course, IC-35, Insurance Institute of India.

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER IV**  
**BUSINESS ANALYTICS: ELECTIVE-III**  
**DATA SCIENCE USING R AND PYTHON**

**PAPER CODE: COM15: Elective-III**  
**THPW:4 ; Credits:4**

**Total Marks: 70SEE+20IA+10A=100**  
**ESED: 3 HRS**

**Objective:** To make students understand the implementation of R and Python for data analytics

**UNIT I: FUNDAMENTALS OF VISUALIZATIONS WITH TABLEAU:**

Scope of tableau for data visualizations and story-telling, importing data into tableau workspace, Data joining, Measures and Dimensions in tableau, Worksheets and Dashboards. Use of various option on the workspace.

**UNIT II: VISUAL ANALYTICS WITH TABLEAU:**

Tableau tools in the areas of charting, dates, table calculations and mapping. Specific types of charts including scatter plots, Gantt charts, histograms, bullet charts and several others. Discrete and continuous dates to explain your data. Create custom and quick table calculations and parameters. Different types of geographic data, how to connect to multiple data sources and how to create custom maps. Create dashboards that help you identify the story within your data.

**UNIT III: FUNDAMENTALS OF VISUALIZATIONS WITH POWER BI:**

Scope of Power BI for data visualizations and story-telling, importing data into Power BI workspace, Data joining, Transforming data, Worksheets and Dashboards. Use of various option on the workspace.

**UNIT IV: VISUAL ANALYTICS WITH POWER BI:**

Power BI tools in the areas of charting, dates, table calculations and mapping. Specific types of charts including scatter plots, Gantt charts, histograms, bullet charts and several others. Discrete and continuous dates to explain your data. Create custom and quick table calculations and parameters. Different types of geographic data, how to connect to multiple data sources and how to create custom maps. Create dashboards that help you identify the story within your data.

**UNIT V: FUNDAMENTALS OF VISUALIZATIONS WITH GOOGLE DATA STUDIO:**

Scope of Google data Studio for data visualizations, importing data into data studio workspace, Data studio homepage, Data source overview.

Data studio tools in the areas of charting, dates, table calculations and mapping. Specific types of charts including scatter plots, Gantt charts, histograms, bullet charts and several others. Create custom and quick table calculations and parameters. Different types of geographic data, how to connect to multiple data sources and how to create custom maps. Create dashboards that help you identify the story within your data.

**SUGGESTED READING:**

1. Laursen, G. H., &Thorlund, J. (2016). Business analytics for managers: Taking business intelligence beyond reporting. John Wiley & Sons.
2. Healy, K. (2018). Data visualization: a practical introduction. Princeton University Press.
3. Wilke, C. O. (2019). Fundamentals of data visualization: a primer on making informative and compelling figures. O'Reilly Media.
4. Sievert, C. (2020). Interactive web
5. based data visualization with R, plotly, and shiny. CRC Press.
6. Baldwin, D. (2016). Mastering Tableau. Packt Publishing Ltd.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER IV**  
**E-COMMERCE: ELECTIVE-III**  
**LEGAL SECURITY IN E-COMMERCE**

**PAPER CODE: COM:15; Elective-III**

**THPW: 4; Credits : 4**

**Total Marks: 70SEE+20IA+10A = 100**

**ESED: 3 HOURS**

**Objective:** to familiarize the students with e-security and cyber laws.

**UNIT-I: INTRODUCTION TO COMPUTER CRIMES:**

Computer Crimes – Types of Computer Crimes – Specific Threats – Attacks on Computer Systems – Major Types of Security Problems – Computer Frauds and Abuse Techniques – Characteristics and Types of Computer Frauds – Preventing Computer Frauds and Ethical Considerations – E-Commerce Security Issues - Risk Involved in E-Commerce – Protecting E-Commerce System.

**UNIT-II: E-SECURITY:**

Introduction – Security Requirements – Types of Intruders – Attacking Methods – Hackers and Crackers – Computer Viruses – Spam – Denial of Services – Security Policy – Secure E-Transactions – Types of Information Systems Controls – General Controls – Physical Controls – Access Controls – Biometric Controls – Data Security Controls and Application Controls – Security Tools and Methods – Password – Authentication – Access Control - Encryption – Firewall – Antivirus Software – Digital Identity and Digital Signature – Secure Electronic Transaction Protocols.

**UNIT-III: CYBER LAWS:**

Introduction – Meaning – Scope – Online Contracts – Legal Aspects of E-Contracts (offer and acceptance in e-form) – Cyber Laws & Legal Issues (Cyber Jurisprudence, & Sovereignty, Net Neutrality, Freedom of Speech in Cyber Space) - Information Technology Act – 2002, Part-I: Digital Signature (Sections 4-9), E-Records (Sections 11-16) – Part-II: Penalties for Cyber Wrongs and Adjudication (Sections 43-47, Cyber Regulation Appellate Tribunal (Procedure and Powers Sections 48-51), Offences by Companies (Section 85).

**UNIT-IV: THE COPYRIGHT ACT, 1957:**

Introduction – Evolution of the Law on Copy Right -Meaning – Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright and Rights of the Owner – International Copyright (Sections 40-43).

**UNIT-V: THE DESIGNS ACT 2000:**

Industrial Designs: Introduction and Meaning – Register ability of a Design – Application for Registration of a Design (Section 3-10) – Copyright in Registered Designs (Section 11 to 20) – Infringement (Piracy) of Copyright in Design (Section 22) - Defenses which may be set up by the Defendant.

**SUGGESTED READINGS:**

- 1) Dr. U.S. Pandey, Rahul Srivastavan and Saurabh Shukla, E-Commerce and its Applications, S. Chand & Company, New Delhi.
- 2) Dr. Sushila Madan, Management Information and Control Systems, Taxmann.
- 3) Elias M Awad, Electronic Commerce, Pearson Education.
- 4) D. P. Mittal, Law of Information Technology (Cyber Law), Taxmann.
- 5) B Y Rohnay D, Guide to Cyber Laws.
- 6) Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Company.
- 7) D.P. Mittal, Law of Information Technology.
- 8) Krishnakumar , Cyber Laws.

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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER IV**  
**COMPUTER APPLICATIONS:ELECTIVE-III**  
**WEB DESIGNING**

**PAPER CODE: COM 15; Elective-III**  
**THPW: 3T+2P ; Credits : 4**

**Total Marks: 50EE+15IA+35LPE=100**  
**ESED: 2 HRS**

**Objective:** The Course emphasizes on the skills of designing and creation of web pages, Scripting & Markup language, client side Scripting Language, Server Side Scripting and importance of PHP & My SQL.

**UNIT I: INTRODUCTION TO HTML:** Structure of HTML Document, Basic HTML Tags working with tables, Working with Form Elements, Working Images. Working with list order list, Un order list, Working with CSS. Inline and Internal External Style sheet.

**UNIT II: JAVA SCRIPTS:** Introduction What is Client Side Scripting Languages, Data Types Operators Functions Predefined Functions, User Defined Functions, Control Statements IF, Nested IF Loops Break & Continues Statements.

**UNIT III: (MATH OBJECTS, NUMBER OBJECTS, ARRAY OBJECTS, DATE OBJECTS)** Event Handling, On load on Unload on Click, On Focus, On blur On submit On Mouse over, On Mouse Down.

**UNIT IV: PHP:** Introduction to PHP, PHP Tags, Statements, white space, PHP Data Types , Using Operators, Making decisions conditionals, Using Arrays , Array Operators, Multidimensional Arrays, /sorting Arrays, Using Functions in PHP, using Parameters, Passing reference and passing value, Object Oriented PHP concepts class and attributes operators , inheritance, Encapsulation Abstract Methods and Class Error Expectation Handling.

**UNIT V: My SQL:** Designing your web Data base, Relations Database concepts, Web Data base Architecture, Logging to My SQL, Creating Data base Tables , what is SQL, Retrieving data from the data base, DDL,DML, Statements, Views joins, functions

**SUGGESTED BOOKS :**

1. PHP and My SQL Web Development, 4<sup>th</sup> Edition, Luke Welling, Laura Thomson, Publisher: Addison Wesley.
2. Beginning HTML, XHTML, CSS, and JavaScript, Jon Duckett, Publication /Wiley
3. HTML5, Black Book Dream Tech Publications, Wiley India Pvt Limited.
4. Willard, Web Design A Beginners Guide, Tata Mc Graw Hill
5. Roy: Web technology, Oxford University Press.



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**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER IV**

**ENTREPRENEURSHIP DEVELOPMENT: ELECTIVE-III**

**ENTREPRENEURSHIP AND BUSINESS MODELS**

**PAPER CODE: COM:15; Elective-III**

**Total Marks: 70SEE+20IA+10A = 100**

**THPW: 4; Credits : 4**

**ESED: 3 HOURS**

*Objective: To render an understanding of various business models that can be adopted by an entrepreneur. To help learners understand validation and development of business models together with strategies for technology transfer, expansion and exit.*

**UNIT I: INTRODUCTION TO BUSINESS MODELS:**

Concept of a business model, emergence of business models, diversity of business models, choosing a business model, components of an effective business model, core strategy, strategic resources, product- market fit, cost and profitability analysis, establishing operational matrix, customer and other stakeholder validation

**UNIT II: VALIDATING BUSINESS MODEL AND DEVELOPMENT:**

Business vision, developing the value proposition, managing start-up finance, sources of funding, revenue model, managing cashflows, analysis of financial performance, growth process and scalability (market share, customer base and sales), customer acquisition cost, initial market size and margins, business model and market situation

**UNIT III: TECHNOLOGY TRANSFER AND INNOVATION:**

Technology policy and diffusion, technological changes and forecasting, technology transfer (modes and routes, technology acquisition agreements), innovation types, process, innovation economics and models of innovation

**UNIT IV: EXPANSION AND MAXIMISING PROFIT:**

Project or process, expansion model – geographical/franchising/licensing routes to new market expansion, maximizing profits- testing price elasticity, cost reduction through scaling up, expanding offerings, other revenue streams (partnerships)

**UNIT V: RENEWAL AND EXIT:**

Take-off and Resource Maturity of SMEs, Harvesting Rewards- Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategies

**SUGGESTED READINGS:**

1. Hisrich, R.D: Entrepreneurship: McGrawHill Education
2. Khanka .SS: Entrepreneurship Development: S.Chand Publishers
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management: Himalaya Publishers
4. Steven Rogers and Roza Makonnen: Entrepreneurial Finance: McGrawHill Publishers
5. A.K. Singh: Entrepreneurship Development and Management: University Science Press
6. Eric Ries: The Lean Startup: Currency; Illustrated Edition
7. Mehta and Monica: The Entrepreneurial Instinct: McGrawHill Education
8. Charantimath and Poornima: Entrepreneurship Development and Small Business Development: Pearson Education
9. Anil Kumar: Entrepreneurship Development: New Age International
10. Nuzhath Khatoon: Entrepreneurial Development: Himalaya Publishers
11. T.V. Rao and Donald F. Entrepreneurship – A South Asian Perspective: Kuratko: Cengage
12. Shree Ram Malani: Entrepreneurship: A Theoretical Framework for Business Development: Notion Press
13. Harvard Business Review Entrepreneur's Handbook: HBR Press
14. Robert Hisrich Micheal Peters, Dean Shepherd and Sabyasachi Sinha: Entrepreneurship: McGraw Hill
15. Ramachandran: Entrepreneurship Development: Mc Graw Hill
16. Entrepreneurship Small Business: Katz : Mc Graw Hill
17. Byrd Megginson: Small Business Management An Entrepreneur's Guidebook : McGrawHill
18. Fayolle A: Entrepreneurship and new value creation: Cambridge, Cambridge University Press
19. Hougaard S: The business idea. Berlin: Springer
20. Lowe R & S Mariott: Enterprise: Entrepreneurship & Innovation. Burlington: Butterworth Heinemann
21. Managing Technology and Innovation for Competitive advantage: Prentice Hall
22. Khalil, Tarek.M.: Management of Technology: Industrial engineering and management press
23. Krishnamacharyulu, CSG and Ramakrishna, Lalitha: Management of Technology: Himalaya Publishers