



Master of Commerce
M.Com (Degree) Regular
(CBCS - Semester Scheme - 2022-23)
(Revised Syllabus as on BOS held on 18th August 2022)

Program specific outcomes (PSO)

PSO1:Acquire academic excellence with an aptitude for higher studies, professional certification and research.

PSO2:Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance.

PSO3:Apply skills in doing research and use the Information and Communication Tools (ICT) tools.

PSO4:Empowers students to demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances.

PSO5: Acquire necessary skills to manage various positions in the corporate sector and in the field of education.

PSO6: Encourage student on their professional development plans by reflecting on their first year's learning and Summer Internship experiences.

Department of Commerce, KSAWU, Vijayapura.
Course Structure and Scheme of Examination w.e.f. 2022-23

Code	Subject	Instruc tion Hrs/ Week	Duratio n Of Exam Hrs/ Week	Marks for			Credit s
				Int. Ass.	Final Exam	Total Marks	
Hard Core		Ist Semester					
H1.1	Management Process and Practices	5	3	30	70	100	4
H1.2	Financial Management	5	3	30	70	100	4
H1.3	Marketing Management	5	3	30	70	100	4
H1.4	Human Resource Management	5	3	30	70	100	4
S1.5	Soft Core						
G 'A'*	Financial Reporting and Analysis	5	3	30	70	100	4
G 'B'*	Financial Reporting and Ind AS	5	3	30	70	100	4
G 'C'*	Consumer Behaviour	5	3	30	70	100	4
G 'D'*	Bank Financial Management	5	3	30	70	100	4
OE1	Fundamentals of Accounting	5	3	30	70	100	4
Total							24

Hard Core		IInd Semester					
H2.1	Organizational Behaviour	5	3	30	70	100	4
H2.2	Business Research Methods	5	3	30	70	100	4
H2.3	Contemporary issues in Accounting	5	3	30	70	100	4
H2.4	Managerial Economics	5	3	30	70	100	4
S2.5	Soft Core						
G 'A'*	Investment Management (SAPM)	5	3	30	70	100	4
G 'B'*	Cost Management	5	3	30	70	100	4
G 'C'*	Services Marketing	5	3	30	70	100	4
G 'D'*	Banking Law and Practice	5	3	30	70	100	4
OE2	Personal Finance	5	3	30	70	100	4

Total							24
Hard Core		III rd Semester					
H3.1	Strategic Management	5	3	30	70	100	4
H3.2	E-Commerce	5	3	30	70	100	4
H3.3	Women Entrepreneurship Development	5	3	30	70	100	4
H3.4	International Business	5	3	30	70	100	4
S3.5	Soft Core						
G 'A'*	Global Financial Management	5	3	30	70	100	4
G 'B'*	Corporate Tax Planning	5	3	30	70	100	4
G 'C'*	Retail Management	5	3	30	70	100	4
G 'D'*	Treasury Management	5	3	30	70	100	4
OE3	Basics of Income Tax	5	3	30	70	100	4
Total							24

Hard Core		IV th SEMSTER					
H4.1	Business Ethics and Corporate Governance	5	3	30	70	100	4
H4.2	Corporate Law	5	3	30	70	100	4
H4.3	Accounting Software Packages	5	3	30	70	100	4
H4.4a	Project Report **	5	-	-	-	-	3
H4.4b	Viva-voce	-	-	-	-	-	1
S4.5	Soft Core						
G 'A'*	Risk Management	5	3	30	70	100	4
G 'B'*	Indirect Taxes (GST and Customs)	5	3	30	70	100	4
G 'C'*	Digital Marketing	5	3	30	70	100	4
G 'D'*	Innovative Perspectives in Banking	5	3	30	70	100	4
OE4	Goods and Services Tax (GST)	5	2	30	70	100	2
Total							22
Grand Total							94

G 'A' (Group 'A'): Finance

G 'B' (Group 'B'): Accounting and Taxation

G 'C' (Group 'C'): Marketing

G 'D' (Group 'D'): Bank Finance (Banking Law and Bank Finance)

Name of the Program: Master of Commerce
Course Code: 1.1
Name of the Course: Management Process and Practices

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.

Name of the Program: Master of Commerce
Course Code: 1.2
Name of the Course: Financial Management

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To Provide an in-depth view of the process in financial management of the firm
2. To Develop knowledge on the allocation, management and funding of financial resources.
3. To Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
4. To Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision; and also longer-term dealing, which involves major capital investment decisions and raising long-term finance.

Name of the Program: Master of Commerce
Course Code: 1.3
Name of the Course: Marketing Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To understand the changing business environment; to identify the indicators of management thoughts and practices
2. To outline key marketing concepts and its application to different markets
3. To identify factors and processes essential for designing marketing strategy
4. To analyze and examine the implementation of marketing concepts and strategy to firms

Name of the Program: Master of Commerce
Course Code: 1.4
Name of the Course: Human Resource Management

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.
2. To help the students focus on and analyse the issues and strategies required to select and develop manpower resources
3. To develop relevant skills necessary for application in HR related issues
4. To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.

Name of the Program: Master of Commerce
Group A Finance
Course Code: S1.5
Name of the Course: Financial Reporting and Analysis

Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To understand, analyses and interpret the basic framework of financial reporting
2. To study the role of accounting and financial reporting in capturing and conveying economic information about an organisation.

Name of the Program: Master of Commerce Group B - Accounting and Taxation Course Code: S1.5 Name of the Course: Financial Reporting and IND AS	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none"> 1. To understand the need and importance of Ind AS 2. To know the framework of presentation of Financial Statements as per Ind AS 3. To acquire the knowledge on Ind AS for Assets and Liabilities 4. To understand the preparation of Standalone and Consolidated Financial Statements. 	

Name of the Program: Master of Commerce Course Code: S1.5 Group 'C' MARKETING Name of the Course: Consumer Behaviour	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none"> 1. To acquaint students with Consumer Behavior concepts and applications. 2. To enable students to demonstrate the ability to analyze the complexities of buying behavior and use the same to formulate successful strategies. 3. To create an understanding of the group influences and consumer behavior in cultural and contextual environment. 	

Name of the Program: Master of Commerce Course Code: S1.5 Group 'D' BANK FINANCE Name of the Course: Bank Financial Management	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none"> 1. To help students to understand the conceptual framework of Banking financial management. 2. To acquire the skills necessary to manage a financial firm, to describe and apply financial concepts, theories, and tools. 	

Name of the Program: Master of Commerce Open Elective 1 Name of the Course: Fundamentals Of Accounting	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. The basic objective of the course is to equip the students with the understanding of accounting rules and double entry system. 2. To help the students to develop cognizance of the importance of accounting in organization financial statements 3. To enable students to describe how people analyze the corporate financial under different conditions and understand why people describe the financial statements in different manner. 	

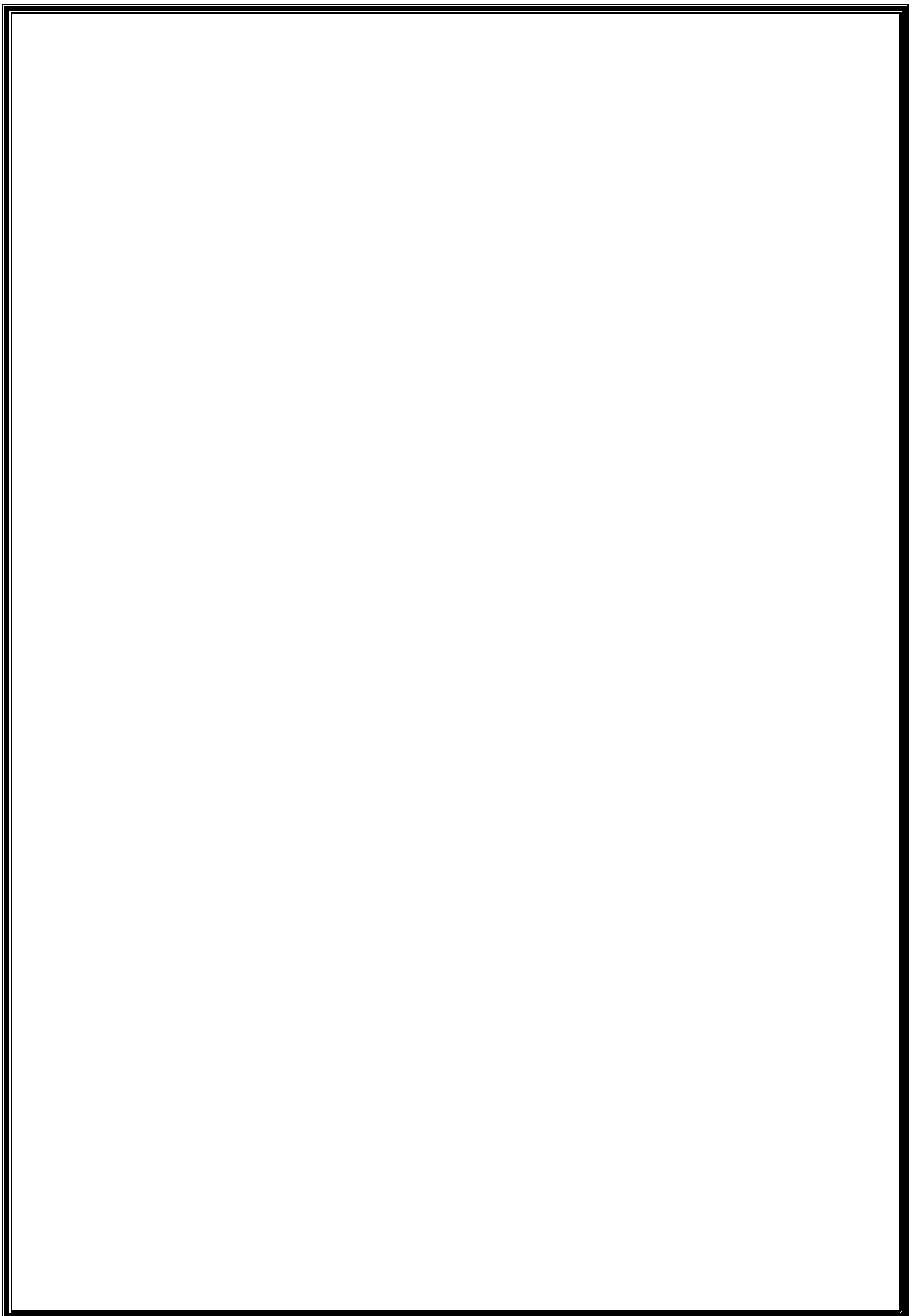
Name of the Program: Master of Commerce Course Code: H2.1 Name of the Course: Organizational Behaviour	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations. 2. To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency. 3. To appreciate the theories and models of organizations in the workplace. 4. To creatively and innovatively engage in solving organizational challenges 	

Name of the Program: Master of Commerce Course Code: H2.2 Name of the Course: Business Research Methods	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. To familiarize students with basic of research and the research process. 2. To Know the different sampling techniques available to conduct research. 3. To understand the various techniques available for testing the hypothesis 4. To help students in conducting research work and making research reports. 	

Name of the Program: Master of Commerce	
Course Code: H2.3	
Name of the Course: Contemporary issues in Accounting	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. to know the current issues in accounting such as Current cost accounting, Human resources accounting, social responsibility accounting and Inflation accounting. 2. to identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application. 	

Name of the Program: Master of Commerce	
Course Code: H2.4	
Name of the Course: Managerial Economics	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. to apply micro economic concepts and techniques in evaluating business decisions taken by firms. 2. To explain how tools of Production Function and price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. 	

Name of the Program: Master of Commerce	
Course Code: S2.5	
Group 'A' FINANCE	
Name of the Course: Investment Management (Sapm)	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. To understand different investment alternatives in the market 2. To understand how securities are traded in the market and be able to analyze and price different securities 3. To provide an exposure to the students on the various concepts of investment management 4. To facilitate an in-depth study of various techniques and analytical tools there under. 	



Name of the Program: Master of Commerce Group B - Accounting and Taxation Course Code: S2.5 Name of the Course: Cost Management	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none"> 1. To understand the significance of Costing Strategy and to identify in cost management. 2. The understand the concept of activity-based costing 3. To understand the concepts of JIT, Kaizen Costing and TQM 4. To comprehend the decision-making techniques of costing. 	

Name of the Program: Master of Commerce Course Code: S2.5 Group 'C' MARKETING Name of the Course: Services Marketing	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none"> 1. To understand the nature and unique characteristics of services and will equip the students for designing appropriate marketing strategy. 2. To develop diagnostic ability, analytical skills, decision-making competency, etc. to different real-life situations. 	

Name of the Program: Master of Commerce Group D: Bank Finance Course Code: S 2.5 Name of the Course: Banking Law and Practice	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none"> 1. To acquire knowledge about banking laws in India as it is must for management students. 2. to have conceptual clarity about the process of banking, product and stakeholders with reference to particular acts passed in India. 3. A deep study about the remittance process, virtual banking, digital banking 	

with various laws applicable in India.

Name of the Program: Master of Commerce

Open Elective 2

Name of the Course: Personal Finance

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To Recognize opportunities inherent with good personal financial planning.
2. To Examine the risks associated with poor personal financial planning.
3. To Analyze basic economic information.
4. To Demonstrate the use of economic information to make informed personal financial decisions.

Name of the Program: Master of Commerce

Course Code: H3.1

Name of the Course: STRATEGIC MANAGEMENT

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To expose students to various perspectives and concepts in the field of Strategic Management.
2. The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.
3. To help students develop skills for applying these concepts to the solution of business problems.
4. To help students to Formulate, implement and evaluate the strategy.

Name of the Program: Master of Commerce

Course Code: H3.2

Name of the Course: E-Commerce

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To Explain the concept of ecommerce and its revolution.
2. To Explain the infrastructure of the Internet and how the various elements contribute to the marketing distribution solutions.
3. To Explain and develop solutions for implementing an ecommerce site.
4. To Discuss security and ecommerce and the ramifications of neglecting it.
5. To Create a marketing plan and promotional plan for an ecommerce site

Name of the Program: Master of Commerce	
Course Code: H3.3	
Name of the Course: Women Entrepreneurship Development	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. To acquaint students to understand the basic concepts of Women Entrepreneurship. 2. To understand the role of Financial Institutions in support of Women Entrepreneurs. 3. To study the impact of SHGs and Microfinance on Empowerment of Women. 	
Name of the Program: Master of Commerce	
Course Code: H3.4	
Name of the Course: International Business	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. The purpose of this paper is to enable the students learn nature, scope and structure of International Business. 2. To enable the study of organisations, their management and the changing external and international contexts. 3. To apply knowledge and understanding of international business and management to complex issues, both systematically and creatively, to improve business and management practice. 	

Name of the Program: Master of Commerce	
Course Code: S 3.5Group 'A' FINANCE	
Name Of he Course: Global Financial Management	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. Understand the various stages of expansion overseas that multinational corporations utilize in order to benefit from globalization. 2. Describe the international monetary system and the foreign exchange markets. 3. Examine the Balance of Payments (BOP) data and determine its implications for international competition. 4. Explain translation, transaction, and economic exposure to exchange rate 	

changes.

Name of the Program: Master of Commerce

Course Code: S 3.5

Group B: Accounting and Taxation

Name of the Course: Corporate Tax Planning

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To provide theoretical knowledge in the field of corporate tax planning.
2. To expose the students to the latest provisions of Income Tax Act.
3. To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.
4. To provide, master and reinforce skills in calculating tax savings and in applying methods of tax planning in companies and financial institutions.

Name of the Program: Master of Commerce

Course Code: S 3.5

Group 'C' MARKETING

Name of the Course: Retail Management

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To have students develop marketing competencies in retailing and retail consulting.
2. To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies.
3. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills.

Name of the Program: Master of Commerce

Course Code: S 3.5

Group 'D' BANK FINANCE

Name of the Course: Treasury Management

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To expose students to the various activities of the treasury department.
2. To provide students with a perspective of the various treasury functions and create an integrated mindset.

Name of the Program: Master of Commerce	
Course Code: Open Elective 3	
Name of the Course: Basics of Income Tax	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. To Explain the canon of taxation and types of assessment of individual assessee. 2. To Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual. 3. To Compute income from salary of an Individual assessee 4. To Compute income from House property an Individual assessee 5. To Understand the Concepts of Income from Business and Profession, Capital Gain and Other Sources of Income. 	

Name of the Program: Master of Commerce	
Course Code: H4.1	
Name of the Course: Business Ethics and Corporate Governance	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. To understand the importance of ethical practices in business. 2. To know the various committee recommendations on corporate governance. 3. To understand the ethical issues in Marketing and Human Resource Management. 4. To understand the CSR activities and its provisions available in companies act 2013. 	

Name of the Program: Master of Commerce	
Course Code: H4.2	
Name of the Course: Corporate Law	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives:	
<ol style="list-style-type: none"> 1. To impart basic knowledge of the provisions and its procedures of the Companies Act 2013. 2. to provide in-depth knowledge about incorporation, raising capital by companies, borrowings and investments by companies, foreign direct investment in Indian companies. 	

3. To understand the procedure for accepting the deposits by Companies
4. To Know the procedure to appoint Auditor and his/her duties and responsibilities.

Name of the Program: Master of Commerce

Course Code: H4.3

Name Of the Course: Accounting Software Packages

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To give students a foundation in functional use of the most commonly used accounting software in India
2. This course helps students to work with Microsoft Excel and the accounting software Tally Prime.
3. To understand the security problems faced in Computerized Accounting.
4. To understand the financial Functions in Microsoft Excel 2016.

Name of the Program: Master of Commerce

Course Code: S4.5

GROUP 'A' FINANCE

Name of the Course: Risk Management

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To familiar with derivatives valuation and their use in risk management.
2. To discuss and explain in detail financial derivatives such as options, futures, swaps.
3. To equip students with principles and techniques of Derivatives and its Greeks, and Risk Management through stock market.

Name of the Program: Master of Commerce

Course Code: S4.5

Group B: Accounting and Taxation

Name of the Course: Indirect Taxes (GST and Customs)

Course Credits: 4

Total No. of Teaching Hours: 60

Number of Hours per week: 5

Total Marks:30 (CA) + 70 (SEE) = 100

Course Learning Objectives:

1. To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of Goods & Service

Tax.

3. To define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc.

Name of the Program: Master of Commerce Course Code: S4.5 Group 'D' BANK FINANCE Name of the Course: Innovative Perspectives in Banking	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To familiarize the students about banking in a digitalized environment.2. To understand the different technologies adopted in Banks.3. To Learn in details E-banking Meaning, definition, features, advantages and limitations, Electronic Payment System.	

Name of the Program: Master of Commerce Open Elective Paper 4 Name of the Course: Goods and Services Tax (GST)	
Course Credits: 4	Total No. of Teaching Hours: 60
Number of Hours per week: 5	Total Marks:30 (CA) + 70 (SEE) = 100
Course Learning Objectives: <ol style="list-style-type: none">1. To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST).2. To enable the students, discuss the compliance related to documentation under the new indirect tax regime.3. To enable the students, analyze the persons liable for registration and the persons not required to obtain registration under the GST law	