

**KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)
Master of Commerce: Semester I**

Marketing Management

Teaching hours per week – 4:	Maximum Marks	:	100 Marks
	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Students will demonstrate strong conceptual knowledge in the functional area of marketing and analytical skills in identification and resolution of problems pertaining to marketing management.
2. The students get well versed with the strategies relating to Product mix.
3. The students develop the knowledge about the pricing policy.
4. The students are enriched with skills of decision relating to the number of intermediaries and channels of distribution.
5. The students will be well known with the importance of service marketing and job opportunities in the field of service marketing.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction to Marketing Management Introduction to market and marketing- The Exchange process-Core concepts of marketing- Functions of Marketing-Importance of Marketing - Changing Concept of marketing and Recent Innovation in Modern Marketing (Digital marketing).	10 hours
Unit II	Product Management Product Concept and Classification-Major Product Decisions-Product Line Strategies- Product Mix Strategies- Packaging and Labeling- Branding- New Product Development-Product Life Cycle.	10 hours
Unit III	Pricing Introduction- Objectives of Pricing-Factors affecting price of a product- Procedure for setting price- Pricing policies and strategies.	8 hours
Unit IV	Distribution Management Introduction-Need for marketing channels-Decisions involved in setting up the channels- Channel Management-Introduction to Logistics Management	10 hours

	and to Retailing.	
Unit V	Service Marketing Concept-Features of service- Classification of services-Marketing of services- Need for marketing services- Service marketing mix and job opportunities in the field of service marketing.	10 hours

TEXT BOOKS:

1. Philip Kotler, Marketing Management, PHI, New Delhi.
2. Rajan Saxena, Marketing Management, TMH, New Delhi.
3. Ramaswamy and Namakumari, Marketing Management, Macmillan, Delhi.

REFERENCE BOOKS:

1. Gandhi, Marketing : A Managerial Introduction, TMH, New Delhi
2. IAN Chasten, New Marketing Strategies, Response, New Delhi
3. J.S. Panwar, Marketing in the New Era, Response Books, Delhi
4. Jha, Service Marketing, Himalaya Publication House, New Delhi
5. M.J.Xavier, Strategic Marketing, Response, New Delhi

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Master of Commerce: Semester I

Human Resources Management

Teaching hours per week – 4:	Maximum Marks	:	100 Marks
	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

1. students will be able to understand human resources management and to understand the functions of human resources management.
2. students will be able to understand the evaluation and performance development programs.
3. students will be able to understand the concept of compensation management
4. students will be able to understand the emerging issues in human resources management and able to analyze HR Audit
5. students will be able to understand the new technology in human resources management.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Human Resource Management: Introduction-Concepts-Significance-Functions-Objectives of HRM- Evolution and Development of HRM.	8 hours
Unit II	Evaluation of Performance for development Flexitime and Flexiwork- Training and Development- Nature and Importance-Training Inputs- Training Process-Recent Trends in Training-Training Practices in India - TQM and HRM.	12 hours
Unit III	Compensation Management Wage Concepts-Factors Affecting Compensation Plan-Incentives Schemes-Fringe Benefits and Wage - Salary Policies in India.	10 hours
Unit IV	Emerging issues in HRM Human Resource Records- HR Audit-Nature and Need of HR Evaluation- Evaluation Framework Approaches to Evaluation - New Practices in International HRM.	10 hours

Unit V	Future of HRM Contemporary Global Trend and HRM-Technology and HRM-HR Legislation- Talent Management - Future of HRM.	10 hours
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TEXT BOOKS:

1. Human Resource And Personnel Management – Text And Cases – K Ashwatappa – TMH 4/E,
2. Personal And Human Resource Management – P Subba Rao – Himalaya Publication, 2002
3. Human Resource Management – Robbins, D’ Cenzo – John Wiley & Co

REFERENCE BOOKS:

1. A Hand Book of Human Resource Management – Michael Armstrong – Kogan Page India Ltd.
2. Human Resource Management – Biswajeet Patnayak – PHI 3/E, 2005
3. Human Resource Management – CynthiaFisher, Shaw – Wiley Dreamtech / Biztantra, 5/e, 2005
4. Human Resource Management – Gary Desler – Pearson Education 9/E / PHI, 10/e Pearson, 2005
5. Human Resource Management – Ian Beardwell, Len Holden – Mcmillan India Ltd

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Department of P. G. Studies in Commerce

M. Com: I Semester

Compulsory Paper : Financial Markets and Institutions
(Revised (17) w.e.f. 2018-19 and onwards)

Teaching hours per week – 04 :	Maximum Marks	:	100 Marks
	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Understand the role and function of the financial system in reference to the Macro Economy.
2. Demonstrate an awareness of the current structure and regulation of the Indian Financial System.
3. Able to discuss the various classification of financial markets and their features.
4. To make an understanding the role of Financial institutions and NBFCs in different sectors.
5. To explain Foreign Exchange Markets and Risks.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Financial System Nature and Role of Financial System-Structure of Financial System – Financial Intermediaries – Indian Financial System an Overview.	08 Hours
Unit II	Financial Markets Money Market: Organization-Instruments-Functioning – Regulation. Capital Market: Primary and Secondary Market –Organization-SEBI and its role as a Regulator.	12 Hours
Unit III	Non-Banking Financial Institutions & Mutual Fund Companies NBFC-Concept - Types – Functions. Mutual Fund – Concept- Regulation of Mutual Fund (with special reference to SEBI guidelines) – An Overview of Latest Mutual Fund Schemes in India.	10 Hours
Unit IV	Financial Institutions in Different Sectors Developmental FINANCIAL INSTITUTIONS: IFCI- ICICI- IDBI- SIDBI- IRBI- KSFC. Insurance: LIC- GIC and its Subsidiaries-	10 Hours

	Private Sector Insurance Companies.	
Unit V	Foreign Exchange Market Meaning and Objectives-Features of Foreign Exchange Market- Foreign Exchange Rates, Quotations- Types of Quotations, Dealers in Foreign Exchange Market- Foreign Exchange Transactions and Regulatory Framework.	08 Hours

TEXT BOOKS:

1. Bhole L.M.- Financial Markets and Institutions and markets- Tata Mcgrow Hill, New Delhi.
2. Pathak Bharati – Indian Fianacial Markets- Pearson

REFERENCE BOOKS:

1. Avadhani – Investement and Securities Markets in India- Himalaya Publications, Delhi
2. Averbach, Robert D – Money, Banking and Financial Markets- Macmillon
3. Giddy I.H. – Global Fianacial Markets – A.I.T.B.S., Delhi
4. Khan M.Y.-Indian Financial System- Tata Mcgrow Hill, New Delhi.
5. Srivastava R.M.- Management of indian Fianancial Instituions – Himalaya Publishing House, Mumbai
6. Varshney P.N. – Indian Fiancial System – Sultan Chand & Sons, New Delhi

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Master of Commerce: Semester I

CCP-1.4: Strategic Management

Teaching hours per week – 4	Maximum Marks	:	100 Marks
	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Students will to expose to various perspectives and concept in the field of strategic management.
2. Enable to understand the principles of strategy formulation implementation and control in organization.
3. Able to analyze the internal and external environment of business.
4. Able to develop and prepare organizations strategies which will be effective for the current business environment.
5. Devise strategic approaches to managing a business successfully in a global content.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction Concept and Role of Corporate Strategy-Levels of Strategy- Basic Model of Strategic Management- Approaches to Strategic Decision Making- Strategic Implications of Social and Ethical Issues.	10 Hours
Unit II	Environmental Analysis: Environment-Concept –Components-PEST Analysis - Analysis of Michael Porter's Five Forces Model-SWOT Analysis-ETOP Analysis-Value Chain Analysis-Core and Distinctive Competencies-Resources and Capabilities.	10 Hours
Unit III	Strategy Formulation and Choice Modernization- Diversification and Integration Strategies-Mergers-Takeovers-Joint Venture -Strategic Alliance-Growth-Stability Turn Around Liquidation and Reengineering Strategies- Generic Competitive Strategies Process of Strategic Choice- Factors Affecting Strategic Choice.	10 Hours
Unit IV	Strategic Implementation Strategic Implementation Issues- Planning and Allocating Resources-Organization Structure and Design; Functional Strategies-	10 Hours

	Production- Human Resource- Finance- Marketing - R & D- Managing Strategic Change.	
Unit V	Strategic Evaluation and Control: Strategic Evaluation-Overview-Strategic Control- Techniques of Strategic Evaluation and Control- Gap Analysis- Strategic Control System- ROI-Budgeting-Auditing-Systems Feedback and Information System.	10 Hours

TEXT BOOKS:

1. Azar Kaxmi, Business Policy, TMH, New Delhi.
2. Johnson and K.Scholes, Exploring Corporate Strategy, Prentice Hall, New York.

REFERENCE BOOKS:

1. G.Hamel&C.K.Pralhad, Competing for the Future, Free Press, New York.
2. Hill & Jones, Strategic Management– Text & Cases, All India Publishers, Chennai
3. Hill and Jones, Strategic Management, All India, Publishers, Chennai.
4. M.E.Porter, Competitive Advantage, Free Press, New York.

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Master of Commerce: Semester I

Business Environment

Teaching hours per week – 4:	Maximum Marks	:	100 Marks
	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

1. students will be able to demonstrate and develop conceptual framework of business environment.
2. familiarize with the nature of business environment and its components.
3. To acquire in-depth knowledge about industrial policy.
4. To understand the different fiscal and monetary policies.
5. To know the different India's trade policy.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction Meaning of Business Environment -Economics of Business Environment- Features of Business Environment- Importance of Business Environment- Types of Business Environment.	08 hours
Unit II	Indian Business Environment Characteristics of Indian Economy in the Post Reform Era- A Brief Review of Economic Planning in India-New Economic Policy-NITI Ayog.	08 hours
Unit III	Industrial Policy A Brief Review of Industrial Policies Since Independence-Industrial Policy of 2016-Recent Developments-MUDRA- START-UP- Skill India-Make in India- Public-Private Partnership.	12 hours
Unit IV	Fiscal and Monetary Policies Trends in Public Revenue-Public Expenditure-Public Debt and Deficit Finance-Demonetization, Direct and Indirect Taxes-GST and its Impact-Digital Money-Crypto Money- Analysis of Union and State Budgets.	10 hours
Unit V	India's Trade Policy Magnitude and Direction of India's International Trade-Trends in	12 hours

	BOP-EXIM Policy-Bilateral and Multilateral Trade Agreements-India's Relation with WTO-World Bank- IMF and ADB. Economic Integration among Asian Nations-SAARC-ASEAN- Shangai Convention- G-77 –BRICS-FDI in India.	
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TEXT BOOKS:

1. Justin Paul: Business Environment. Tata McGrawHill
2. K. Aswathappa: Essentials of Business Environment. Himalaya Publishers

REFERENCE BOOKS:

1. Dhingra: Indian Economy,
2. Dutt and Sundaram: Indian Economy. S Chand & Co,New Dehli
3. Francis Cherunilam: Business Environment: Text and Cases. Himalaya Publishers
4. Misra and Puri : Indian Economy. Himalaya Publishers
5. Recent Economic Survey Reports of GOI

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Compulsory Paper: 6: Financial Accounting Theory and Standards

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
		Semester End Examination	:	70 Marks
		Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Understand the accounting theory and environmental impact on accounting.
2. Explain the scientific approaches and theories in and demonstrate the ability to conduct accounting research.
3. Able to discuss the elements of structure of accounting theory.
4. Use of principles of revenue recognition to analyse, measure and interpret accounting events.
5. Critically assess the regulation of financial accounting and Indian accounting standards.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction Meaning- Definition- Features- Objectives- Need- Nature- Role- Recent Trends in Accounting Theory- Environment and its Impact on Accounting.	10 Hours
Unit II	Classification of Accounting Theory Positive Theory- Normative Theory-Structural- Interpretational and Behavioral Theories- Decision Theory- Measurement Theory and Information Theory; Approaches: Pragmatic- Authoritarian- Deductive- Inductive- Ethical Social and Economic.	10 Hours
Unit III	Structure of Accounting Theory Elements of Structure- Objectives; Accounting Postulates: Entity- Going Concern- Monetary Unit and Accounting Period; Accounting Concepts: Proprietary Theory-Entity Theory-Residual EquityTheory- Enterprise Theory and Fund Theory.	10 Hours
Unit IV	Accounting Principles Accounting Principles -Meaning -Nature - Cost Realization- Objectivity- Dual Aspect- Matching and Full Disclosure Principles- Modifying Principles: Materiality-Consistency- Conservation- Cost Benefit- Timelines- Industry Practice and Uniformity Principles.	10 Hours

Unit V	Accounting Standard Need- Meaning- Objectives- Importance; International Accounting Standards- IFRS- All Accounting Standards- Problems on Accounting Standard-2(Inventory Valuation)-Accounting Standard-6(Depreciation Accounting) -Accounting Standard -10 (Accounting for fixed assets)- Accounting Standard -15 (Retirement Benefits) - Accounting Standard -19 (Leasing).	10 Hours
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TEXT BOOKS:

1. Eldens Hendriksen: Accounting principles, AITBS, New Delhi.
2. Lele and Jawaharlal: Accounting Standards, Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS:

1. Powal L.S: Accounting Theory, TMH, new Delhi.
2. Richard G Schroeder, Myrtle W, Clark and Jack M Cathey, Financial Accounting Theory and Analysis, Text readings and cases, John Wiley and sons 2005.
3. Robert N Anthony and James: Accounting Theory, Thomson Publications, Singapore.