

KLE Society's
Lingaraj College, Belagavi
(Autonomous)

Department of Commerce

M.Com: II Semester

DSC: Corporate Mergers, Acquisitions and Reconstructions
(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. Describe the various Forms of Corporate Restructuring with its Effects.
2. Understand the concept of Synergy and its Types with Efficiency Theories.
3. Understand the various reasons for failures of Mergers and also identify and describe the corporate Valuation techniques.
4. Able to understand the Anti-takeover strategies to avoid Hostile Acquisition.
5. Understand and resolve the various HR Issues in Mergers and Acquisitions.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction Meaning-Reasons and Significance of Corporate Restructuring; Forms of Restructuring: Expansion- Sell-offs - Corporate and Changes in Ownership Structure; Sources of Value Creation- Incorporate Restructuring- Corporate Restructuring in India: Private and Public Sector Enterprises- Effects of Restructuring.	10 Hours
Unit II	Corporate Mergers and Acquisitions Meaning- Types – Motives; Mergers and Strategic Perspective Building Competitive Advantages: BCG and Porter Approaches- Sources of Value Creation in Mergers: Synergy and Types; Theories of Corporate Mergers: Efficiency Theories- Information and Signaling- Agency Problems and Managerialism; Free Cash Flow; Market Power; Taxes and Redistribution; Cost and Benefits of Mergers; Methods of Financing of Mergers.	10 Hours
Unit III	Valuation Valuation- Exchange Rate and Merger Failures- Methods of	12 Hours

	Valuation of Target Firms- Share Exchange Rate: Minimum and Maximum- EPS V/s.MPS methods- Discounted Cash Flow Analysis- Merger Gains and Distribution- Reasons for Merger Failures- Implementation and Management Guides for Mergers and Acquisitions; Methods of Analysis of Post-Merger Performance; Legal Procedure for Mergers in India; Merger Trends in India	
Unit IV	Corporate Control Takeovers : Meaning- Objectives – Types; Open Offer V/s. Tender Offer; SEBI'S Takeover Code; Takeover Defenses: Need- Types and Effect of Takeover Defenses; Takeovers in India and Defenses Employed, Financing of Takeovers; Competition Law: Elements of Competition Law- Remedies under Competition Act 2002.	12 Hours
Unit V	Human Aspects of Mergers and Acquisitions Issues that arise in HR integration- Resolving HR Integration Issues- Role of HR in Making Merger - Acquisition Successfully.	6 Hours

REFERENCE BOOKS:

1. Brealey & Myers S.C. Corporate Finance, 9th Edition TMH, New Delhi, 2006
2. Brigham & Ehrhardt Financial Management, 11th Edition, Thomson Learning, Noida (India), 2007
3. Enrique R. Arzac Valuation for mergers, Buyouts and Restructuring
4. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and corporate control, Prentice Hall of India, New Delhi, 2006
5. J.F.Weston, Mitchell & Mullberin Takeovers, Restructuring and corporate Governance
6. Khan and Jain Financial Management TMH, New Delhi, 2006
7. Nishikanth Jha, Corporate Mergers and Acquisitions, Himalaya Publications.
8. Pablo & Mansur Janidan Mergers and Acquisitions, Blackwell Publications, 2005
9. Pandey, I.M. Financial Management, Vikas Publications, New Delhi, 2005
10. Patrick Ganghan Mergers, Acquisitions and corporate restructuring JohnWiley, 2006
11. Prasanna Chandra Financial Management TMH, New Delhi, 2006
12. Ramanujam Mergers, PHI , New Delhi
13. Robert F. Runer Applied mergers and Acquisitions, John Wiley Publications,2004
14. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi, 2006
15. Sudarshan Creating value through mergers and acquisition, PHI, New Delhi, 2006

KLE Society's
Lingaraj College, Belagavi
(Autonomous)
Department of Commerce
M.Com : II Semester
DSC : Organisational Behaviour

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. Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
2. Understand the applicability of analyzing the complexities associated with management of Individual Behavior in the organization.
3. Analyze the complexities associated with management of group behavior in the organization.
4. Understand the various theories of leadership and motivation and also to analyse the importance of communication in organization.
5. Evaluate Organizational Development and change strategies and also understand the concept of stress and importance of Stress Management.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction to Organizational Behavior Organizational Behaviour - Definition - Disciplines Contributing to the Field - Foundations of OB -Challenges and Opportunities- Organization Behavior model.	10 Hours
Unit II	Foundations of Individual Behavior Personality: Shaping of Personality- Determinants of Personality- Perception and Attribution, Attitude- Values- Emotional Intelligence and Learning.	8 Hours
Unit III	Dynamics of Organizational Behavior Nature of Groups- Stages of Group Development- Group Properties: Roles-Norms-Status-Size –Cohesiveness; Groups and OB: Understanding Work Teams: Types- Implementing Teams in Organization- Team Issues.	10 Hours
Unit IV	Leadership, Motivation & Communication in Organization Leadership: Leadership Theories: Trait- Behavioural- Charismatic- Transformational. Motivation: Nature – Importance- Challenges- Theories: Maslow's	10 Hours

	Theory- Theory X and Theory Y- Herzberg theory. Communication: Meaning –Definition- Significance- Interpersonal Communication- barriers.	
Unit V	Organizational Conflict, Change and Development Conf lict - Nature -Functional and Dysfunctional- Process – Levels- Intra-Individual- Inter-Individual - Intra-Group, - Inter-Group. Organizational change and Development: Nature of Change- Levels of Change- Importance of Change- Types of Change- Forces for change in organization- Resistance to change- The Change Process; Organizational Development; OD Interventions. Stress Management: Individual and organizational Factors to Stress- Consequences of Stress on Individual- Management of Stress.	12 Hours

REFERENCE BOOKS:

1. Behavioural Process in Organization, Uday Pareek, Oxford Higher Education
2. Changing Organizations, Warner G Bennis, TMH, New Delhi
3. Organisational Behaviour – K Aswathappa – 9th Edition, Himalaya Publishing House.
4. Organizational Behavior – Fred Luthans, Fred Luthans, McGraw Hill, 11th Edition
5. Organizational Behavior - Stephen P Robbins, Seema Sanghi, Timothy A Judge – 13th Edition, Pearson Publication.
6. Organizational Behavior & Management, Ivancevich, Konopaske & Maheson, 7th edition, Tata McGraw Hill, 2008.
7. Organizational Behavior, Stephen P. Robins, PHI, 11th edition, 2008

KLE Society's
Lingaraj College, Belagavi
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Department of P. G. Studies in Commerce

M. Com: II Semester

Compulsory Paper: Financial Management
(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.To explain the importance of management of finance and time value of money.
- 2.Understand the various theories regarding capital structure.
- 3.Measure the value of different project of the business using various techniques of capital budgeting.
- 4.Understand the dividend policies of companies and its impact on shareholder's wealth.
- 5.Familiarize the concept of Working Capital Management.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Financial Management Financial Management-An overview; Corporate Financial Management-Nature- Significance –Scope- objectives and Agency Theory; Financial Management and its Relationship with other Disciplines; Business Policies and their impact on Financial Management; Recent Trends and Contemporary Issues; Time Value of Money: Basic concepts- comparison between Present Value and Future Value.	10 Hours
Unit II	Capital Structure Cost of Capital: Concept- Importance-Types and Measurement; Concept of Financial and Capital Structures: Classification-Theories of Capital Structure: NI- NOI- MM -Traditional Approaches: MM approach -Corporate and Personal Income Taxes; Influence of Leverages on Capital Structure.	10 Hours
Unit III	Capital Budgeting Decision Capital Budgeting Decisions: Concept- Significance- Nature –	10 Hours

	Classification; Cash Flow Computation: Incremental Approach; Evaluation Criteria: Payback Period- ARR- NPV- IRR -PI methods; Capital Rationing Capital Budgeting Under Risk and Uncertainty.	
Unit IV	Dividend Decisions Concepts and-classification- Legal Provisions Relating to Dividend in India; Dividend and Market Valuation: Walter's Model- Gordon's Model --MM approach; Factors Affecting Dividend Decision; Dividend Policies in Practice.	10 Hours
Unit V	Working Capital Management Working Capital: Concepts- Importance-Classification -Factors Determining; Computation Through Operating Cycle Approach; Investment and Financing Policies.	10 Hours

TEXT BOOKS:

1. Khan and Jain, Financial Management, TMH, New Delhi
2. I.M.Pandey, Financial Management, Vikas, New Delhi
3. Dr. C. Tuasian, Financial Management.

REFERENCE BOOKS:

1. Babhtosh Banerjee, Financial Policy and Management Accounting, World Press Pvt. Ltd. Calcutta.
2. J.F.Hampton, Financial Decision – Making, Text and Cases, PHI, New Delhi
3. James C.Van Horne, Financial Management and Policy, PHI, New Delhi
4. L.J.Gitman, Principles of Managerial Finance, Harper and Row, New York.
5. O.M.Joy, Introduction to Financial Management, Irwin, Homewood
6. Prasanna Chandra, Financial Management, TMK, New Delhi
7. Rao R.K.S. Financial Managemetn Macmillan, New York
8. Solomon R. Theory of Financial Management, Columbia University Press, New York.

KLE Society's
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Master of Commerce: Semester II

Business Research Methods

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. To familiarize students with basic of research and the research process.
2. students will be able to formulate research problem and develop a sufficiently coherent research design.
3. To understand the knowledge on qualitative, quantitative as well as measurement and scaling techniques.
4. To understand the awareness of data analysis and hypothesis testing procedures.
5. To enable the participants in conducting research work and formulating research synopsis and report.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction Research: Meaning- Definition- Features- Nature –Scope- Types of Research- Research Methodology- Review of Literature: Need-Purpose- Notes Taking.	08 hours
Unit II	Research Design Selection and Formulation of a Research Problem- Formulation of Hypothesis; Sampling: Meaning-Definition- Need and Types of sampling; Research Design: Meaning- Nature- Process of Preparation- Components of Research Design.	12 hours
Unit III	Data Collection and Data Processing Data Collection- Sources of Data: Primary and Secondary data; Procedure for Data Collection, Tools for data collection: Questionnaire- Interview - Schedule. Processing of Data: Editing- Coding- Tabulation- Analysis of Data; Statistical Analysis; Graphic Representation; Interpretation of Results.	10 hours
Unit IV	Statistical applications Hypothesis Testing; Power of Test- Large Sample, Test for	10 hours

	Proportions: Means and Standard Deviation, Small Sample Test: F-Test- Non Parametric Test- Chi Square Test.	
Unit V	Research Report Reports: Meaning –Types- Stages in Preparation of Report- Characteristics of Good Report- Structure and Components- Synoptical Outline of Chapters; Documentation: Footnotes - Bibliography.	10 hours

TEXT BOOKS:

1. C R Kothari, Gaurav Garg, Research Methodology Methods and Techniques, New Age International Publishers
2. Krishnaswamy, Research methodology, Himalaya Publications.
3. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
4. Richard Levis, Statistics for Management, PHI, New Delhi.

REFERENCE BOOKS:

1. Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York.
2. Dr. M. M. Munshi and Dr. Gayathri Reddy, Research methods.
3. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
4. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.

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Master of Commerce: Semester II**

Business Ethics

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. Business Ethics enables the students to understand the need of learning ethics so that they can implement it in future business.
2. It is an opportunity for students to know ecological/environmental issues in Indian Context.
3. It enables the students to learn and implement the classic mode of corporate Social responsibility.
4. It helps the students to know the ethics i.e moral rights at work place.
5. It helps to study ethical theories of decision making.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction to Business Ethics Business Ethics : Meaning -Need- Values and Ethics; Nature and Goals of Business Ethics; Business Ethics and The Law; Normative Ethics: Teleological Ethics; Deontological Ethics.	08 hours
Unit II	Management of Ethics Ethics analysis [Hosmer model]; Ethical Dilemma; Ethics in Practice - Ethics for managers- Role and Function of Ethical Managers- Comparative Ethical Behaviour of Managers; Code of Ethics; Competitiveness- Organizational Size- Profitability and Ethics-Cost of 30 Ethics in Corporate Ethics Evaluation- Business and Ecological / Environmental Issues in the Indian Context and Case Studies.	10 hours
Unit III	Corporate social responsibility and ethics CSR-Introduction- Definition- Evaluation-Need; Challenges and Implementations; The Classical Model of Corporate Social	12 hours

	Responsibility: Critical Assessment; The Private Property Defense-Modified Version of the Classical Model; The Moral Minimum; The Stake Holder Theory.	
Unit IV	Ethics in Business Discipline Ethics and HRM-Moral Rights in the Work Place; Employees Responsibilities and Ethics; Marketing Ethical Issues in Marketing; Ethics of Sale and Advertising-Marketing Ethics; Consumer Autonomy.	10hours
Unit V	Ethics in Business Discipline: Ethics and Finance Ethical Theories : Decision Making Application of Traditional Theories to Decision Making. Ethics and Production: Ethical Implications of Technology Ethics in the Natural and Global Environment: Ethics in the Global Business and Earth Environment and Ethics in Global Business.	12 hours

TEXT BOOKS:

1. Laura Hartman Perspectives in business ethics, TMH, New Delhi
2. R.V.Badi & N.V.Badi Business ethics, Vrinda Publications, New Delhi

REFERENCE BOOKS:

1. Chakraborty S.K. Ethics in management, Oxford University Press, New Delhi
2. David J. Fritzsche Business Ethics: A global and Managerial perspective, TMH, New Delhi 25
3. Joseph R. Desjardins An introduction to business ethics, TMH, New Delhi.
4. Rituparna Raj A study in business ethics, Himalaya, Bombay
5. William H. Shaw Business ethics, Thomson, Bangalore

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Master of Commerce: Semester II**

Personal Financial Planning

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. Financial Planning helps the students learn the process of Financial Planning and different sources of Personal finance.
2. It enables to understand the concept like Risk analysis management and insurance decision.
3. It aids the students analyze the development of retirement plan and understand various retirement schemes.
4. It helps to know the importance of investment planning and different avenues of investment.
5. It also enables the students to know more about the tax planning.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction to Financial Planning Process of Financial Planning; Time Value of Money; Determinants of Savings; Sources of Personal Finance and Cost of Capital; Techniques of Personal Financial Management.	10 hours
Unit II	Risk Analysis and Insurance Planning Risk Management and Insurance Decision in Personal Financial Planning: Life Insurance- Motor Insurance- Medical Insurance- Health Insurance.	10 hours
Unit III	Retirement Planning and Employees Benefits Retirement Need Analysis- Development of Retirement Plan; Various Retirement Schemes: Employees Provident Fund (EPF) - Public Provident Fund (PPF) - Superannuation Fund, Gratuity- New Pension Scheme.	10 hours
Unit IV	Investment Planning Meaning and definition- Need and Importance of Investment,	10 hours

	Investment Avenues – Bank Deposits, Life Insurance- Government Bonds- Real estate- Gold and Silver- Equity Shares and Mutual Funds; Factors Affecting Selection of Investment Avenue; Risk and Return Tradeoff; Portfolio Construction and Management.	
Unit V	Tax Planning Income, Agricultural Income; Heads of Income; Deduction u/s 80C, Gross Total Income and Tax liability; Tax Deducted at Source; Income Tax Returns; Filing Online Returns.	10 hours

TEXT BOOKS:

1. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi.
2. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.

REFERENCE BOOKS:

1. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
2. Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi.
3. Singhanian V.K: Students' Guide to Income Tax; Taxmann, Delhi.