

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

Compulsory Paper: 4.1: E- Commerce

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 provide adequate knowledge and understanding about e commerce practices to the students.
2. Learners will be able to recognize features and roles of businessmen entrepreneur, managers, consultants etc .
3. An ability to use current techniques, skills and tools necessary for computing practices.
4. Learners will be able to understand electronic market, electronic payment systems.
5. To understand mobile financial services , mobile entertainment services and commerce of India.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction to E-Commerce E-commerce- definition, E-Commerce Framework, E-Commerce and Media Convergence, E-Commerce Consumer Applications and Organization Applications. Business Models for E-Commerce, E-Business Models based on the Relationship of Transaction parties, Relationship of Transaction types, examples.	10 Hours
Unit II	Electronic Data Interchange and Usage Electronic Data Interchange- EDI applications in Business, EDI and E-Commerce, Value Added Network, Internet Based EDI, Standardization and EDI, EDI Software Implementation, EDI Legal, Security and Privacy Issues, EDIFACT - Overview, Structure, EDIFACT Software.	10 Hours
Unit III	Electronic Security, e-CRM, e-SCM Information System Security, Security on the Internet, Digital Signature, E-business Risk Management Issues, Information Security Environment in India. Customer Relationship Management, Typical Business Touch-points, e-Supply Chain Management, e-Supply Chain Components, Architecture. e-Supply Chain Management in industry, Recent trends in avoiding cyber crimes.	10 Hours
Unit IV	Electronic Market, Electronic Payment Systems Traditional Marketing, E-Marketing, Identifying web presence goals, Browsing Behavior Model, Online Marketing, E-advertising, Internet	10 Hours

	Marketing Trends, Target Markets, E-Branding, Marketing strategies. Digital payment requirements, Digital Token-based electronic payment systems, classification of new payment systems, e-Cash, e-Cheque, Risk and e-Payment system, Designing of e-Payment Systems.	
Unit V	Mobile Commerce Introduction to Mobile commerce: Emerging applications, Different players in Mobile Commerce, Types of Mobile Commerce Services, Mobile Marketing & Advertisement, Non- Internet Applications In M-Commerce, Mobile Commerce life cycle, Mobile financial services, Mobile entertainment services, and Mobile commerce in India	10 Hours

TEXT BOOKS:

1. Kalakota Ravi and Whinston, Andrew B. (2006) Frontiers of Electronic Commerce.(3rded) Addison-Wesley- Massachusetts.
2. P.T. Joseph, S.J. (2013), E-Commerce an Indian Perspective. (4thed) PHI Learning Pvt. Ltd.

REFERENCE BOOKS:

1. Agarwala, K.N. and Deksha Arawala: Business on the Net: What's and How's of E Commerce: Macmillan New Delhi.
2. Diwan, Prag and Sunil Sharma: Electronic Commerce: A Manager's Guide to E Business, Vanity Books International, Delhi.
3. Janal D.S.: Online Marketing Handbook, Van Nostrand Reinhold, New York
4. Minoli Daniel, Emma: Web Commerce Technology handbook, Tata McGraw Hill, New Delhi

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Master of Commerce: Semester IV

Compulsory Paper: 4.2: Security Analysis and Portfolio 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. To explore to different avenues of investment.
2. To equipped with knowledge of security analysis.
3. Apply the concept of portfolio management for better investment.
4. Able to invest in less risk and more return securities.
5. Able to incorporate with market conditions.
6. Able to learn stock market and value equity and debt instruments.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Fundamentals of Investing Investment management, nature and scope, Investment avenues (In Detail), types of financial assets and real assets, Security return and risk – Systematic and unsystematic risk; sources of risk, Measurement of risk and return; courses of investment information; Profile of Indian investors; International Investing: Benefits and Risk of Global Investing – Factors Influencing International Investing.	10 Hours
Unit II	Security Analysis Fundamental 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 (Theory).Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory).	10 Hours
Unit III	Portfolio Theories & Management Meaning of portfolio management; portfolio analysis; Importance; Portfolio objectives; Portfolio management process; selection of securities. Markowitz Model: Assumptions – Parameters – Effect of	10 Hours

	Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Limitations of Markowitz Model (Including Problems).Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk (Including Problems).	
Unit IV	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).Arbitrage Pricing Theory: The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing Limitations of APT (Including Problems).	10 Hours
Unit V	Portfolio Management Strategies and Portfolio Evaluation 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).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).	10 Hours

TEXT BOOKS:

1. Bhalla V K. (2008). *Investment Management*. New Delhi: S Chand & Co.
2. Fischer and Jordan (2006). *Security Analysis and Portfolio Management*. New Delhi: Prentice- Hall.

REFERENCE BOOKS:

1. Prasanna Chandra.(2011). *Investment Analysis and Portfolio Management*.New Delhi: Mcgraw-Hill.
2. Preeti Singh. (2000). *Investment Management*. New Delhi: HPH .
3. SudhindraBhat.(2011). *Security Analysis and Portfolio Management*. New Delhi: Excel Books.
4. Alexander& Bailey. (2001). *Fundamentals of Investments*. New Delhi: PHI

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Master of Commerce: Semester IV

Compulsory Paper: 4.3 - Corporate Governance

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 understand key legal and regulatory obligations imposed on corporation.
2. To interpret the accountability hierarchy from corporate government perspective.
3. To enable review issues involved in addressing litigation risk in corporate and regulatory contexts.
4. To understand the corporate governance theories and framework to the various corporate governance structures found in their national environment.
5. To understand the role of Board of Directors.
6. To provide the knowledge to students regarding functioning of governance committees.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Introduction Meaning and origin of corporate governance; top corporate and sources of corporate power; theories of corporate governance-agency theory-sources and costs of agency conflict; stakeholders' theory; corporate governance mechanisms-internal and external; corporate governance models-US-UK model, European model and Japanese Model; linkage between corporate governance and economic development.	10 Hours
Unit II	Governance Committees Committees in UK-Cadbury, Hampel, Greenbury, Smith and Combined Code; OECD principles of governance; governance committees in India-CH, Birla, Naresh Chandra and Narayan Murthy committees-major recommendations; listing agreement and clause-49; role of SEBI in governance; extent of compliance of governance code in India; governance rating in India.	10 Hours
Unit III	Corporate Governance in India Nature of companies in India-family managed and widely-held; shareholding pattern in Indian Companies; reasons for poor governance standards; governance models in India	10 Hours

	Managing agency model, business-house model and anglo-american model; progress of governance in India; governance standards in public sector enterprises, banking and insurance companies.	
Unit IV	Corporate Boards and Corporate Governance Powers, role and types of corporate boards; strategic role of boards and functions; determinants of board effectiveness-size, composition, information, compensation, meetings and evaluation of board performance; role and functions of board chairman; duties and responsibilities of directors; board dynamics; succession planning; role and responsibilities of CEOs vis-à-vis governance.	10 Hours
Unit V	Board Committees Need, objectives, types, number and functions of board committees-audit, compensation, nomination, environment, risk, strategic committees, etc; requirements for effective board committees; linkage between board committees and governance standards.	10 Hours

TEXT BOOKS:

1. A.C.Fernando: Corporate-Governance, Principles, Policies and Practices, Pearson Education, New Delhi, 2006
2. Vasudha Joshi : Corporate Governance – The Indian Scenario Foundations Books, New Delhi, 2004

REFERENCE BOOKS:

1. Thomas Clarke: Theories of Corporate Governance (ed.), Rutledge Publishers, London, 2004.
2. Donald Chew & Gillan: Corporate Governance at the Crossroads: Application Book of Reading McGraw Hill, New York.
3. Christine A.Mallin: Corporate Governance, Oxford University Press, New Delhi, 2nd edition, 2007.
4. Darry Reed & Sanjoy : Corporate Governance, Economic Reforms and Development – The Indian Experience, Oxford University Press, New Delhi, 2004.

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Master of Commerce: Semester IV

**Specialization Group: Accounting and Taxation
Elective Paper: 4.4- Accounting For Specialized Institutions**

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 provide conceptual knowledge regarding the accounting principles in specialized types of business enterprises and to impart skills for accounting and reporting of financial transactions in such enterprises.
2. To understand the nature of banking company and its Financial statement.
3. To develop the skill for the preparation of final accounts of specialized institutions and enable the students to acquire professional competence in accounting.

Syllabus

UNITS	Syllabus	HOURS
Unit I	Accounting of banking companies Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA treatment, classification of banking companies' assets, capital adequacy ratio and preparation of financial statements.	10 Hours
Unit II	Accounting of Life Insurance companies Legal provisions as per Insurance Act, 1930, LIC Act 1956, revenue accounts and final accounts of life, IRDA Act and provisions relating to final accounts, Preparation of Final Accounts Accounting of Non Life Insurance companies Non-life insurance companies, Legal provisions of GIC Act, Preparation of Final Accounts for General Insurance Companies	12 Hours
Unit III	Double Account System Meaning of double account system, differences between single and double account system, advantages and disadvantages of double account system, account of electricity companies.	10 Hours
Unit IV	Accounting for Hospitality Nature of Hotel Business, Hotel organization, Heads of Revenue and	08 Hours

	expenditure, Classification of Guest- Important terms, GST and Hospitality Sector, System of Book Keeping, Night Audit, Final Accounts	
Unit V	Accounts for Hospitals and Educational Institutions need and significance of accounting for hospitals and educational and institutions- preparation of final accounts of hospitals – personal & L a/c and Balance Sheet; Preparation of final accounts of educational institutions- income and expenditure a/c and Balance Sheet.	10 Hours

TEXT BOOKS:

1. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi
2. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.

REFERENCE BOOKS:

1. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
2. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
3. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
4. Shukla and Grewal, Advanced Accountancy, Vol.II, S. Chand and Co., New Delhi

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Elective Paper: 4.5: Corporate Tax Planning –II
(GST & Customs)

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. Enables the students to understand the basic concepts of GST Law as introduced in India and also Custom Law.
2. Enables the students to know about important terms such as Supply, Consideration, Aggregate Turnover, Input tax credit and Taxable Person Tax period and works contract.
3. Enables the students to understand about Time, Value, nature and place of supply as per section.
4. Enables students to gain the knowledge about Input Tax Credit and Person who is Liable for registration and compulsory registration and registration procedure.
5. Enable the students to know about Import and Export procedure and Refund and Remission and Abatement of Custom duty.

Syllabus

UNI TS	Syllabus	HOU RS
Unit I	Erstwhile Indirect Tax System and Constitutional Background & Overview of GST <ul style="list-style-type: none">• Indirect taxes structure under the Constitution of India prior to GST, Tax incidence, Types of Indirect taxes, Shortcomings of Indirect tax system, difference between Direct taxes and Indirect taxes.• Constitutional background of GST, Overview of GST (IGST, CGST, SGST and UTGST), Need for GST, Dual model of GST, Implementation of GST, GST Network, GST Council.	08 Hours
Unit II	Scope of Supply and Levy of GST <ul style="list-style-type: none">• Definitions of important terms namely Supply, Consideration, Goods, Service, Aggregate turnover, Turnover in a State, Business, Composite supply, Mixed supply, Exempt supply, Inputtax, Input	12 Hours

	<p>tax credit, Output tax, Person, Taxable person, Tax period & Works contract.</p> <ul style="list-style-type: none">• Taxable event in GST is Supply- Section7, Charge of GST- Section9, Supply without consideration per Schedule I, Supply as goods or service per Schedule II, Supply neither as goods or service per Schedule III.• Composition Levy - Section10• ExemptionofGSTbyissueofNotificationandbyissueofSpecialorder- Section11• Classification and Rates of taxes, HSN code–review and method of reading	
Unit III	<p>Time of supply, Place of supply, Value of supply and Nature of supply:</p> <ul style="list-style-type: none">• Time of Supply - Section 12 & 13• Value of Supply -Section15• Natureofsupply-Sectionof7,8&9ofIGSTAct• Placeofsupply-Section10to13ofIGSTAct• Composite supply and mixed supply	10 Hours
Unit IV	<p>Input tax credit (ITC), Registration, Tax Invoice & Returns</p> <ul style="list-style-type: none">• Eligibility and conditions for taking ITC - Section 16, Apportionment of ITC - Section 17(1) to (4), Blocked ITC - Section 17(5), ITC in case of Job work - Section 19, ITC in case of Input ServiceDistributor- Section20,ITCincaseofspecialcircumstances-Section18.• Personsliaibleforregistration–Section22,Personsnotliaibleforregistration– Section23,<ul style="list-style-type: none">○ Compulsory registration – Section 24, Registration procedures• TaxinvoicewithrespecttosupplyofGoods,TaxinvoicewithrespecttosupplyofService, ExceptionsforissuingTaxinvoice,TaxinvoiceincaseofcontinuoussupplyofGoods,Tax invoice in case of continuous supply of Service• Return furnishing details of outward supplies- GSTR1, Return furnishing details of inward<ul style="list-style-type: none">○ supplies –GSTR2, Return combining outward and inward supplies – GSTR3/3B, Matching & reversalandreclaimofITC.Annualreturn–Section44,Finalreturn– Section45,Latefeesfor not filing return – Section47.• Reversechargemechanism–Section9(3)&9(4)• Tax deduction at source – Section51• Tax collection at source – Section52• <u>Jobwork–Section143&E-commerceunderGST–Section9(5)</u>	10 Hours

	<ul style="list-style-type: none">• Refunds under GST – Section 54	
Unit V	Customs Law <ul style="list-style-type: none">• Introduction to Customs Law in India, Taxable event in Customs, Types/components of duties of customs, Classification of goods under Customs and Valuation.• Import procedure and Export procedure• Exemptions, Refund, Demand, Remission & Abatement of custom duty• Warehousing, duty drawback & export promotion scheme• Tax planning relating to Customs	10 Hours

TEXT BOOKS:

1. V. S. Datey, GST tariff with Commodities Index, Taxmann Publication Pvt. Ltd
2. Dr. Katke Venkatesh, Goods and Services Tax in India, Laxmi Book Publication, Solapur

REFERENCE BOOKS:

1. GST Law
2. Dr. Katke Venkatesh, Goods and Services Tax in India, Laxmi Book Publication, Solapur
3. Menon Natasha, A practical guide to Goods and Services Tax, CCH Canadian Ltd.
4. V. S. Datey, GST Ready Reckoner, Taxmann Publication Pvt. Ltd