

**ST. JOSEPH'S COLLEGE OF COMMERCE
(AUTONOMOUS)**

NO. 163, BRIGADE ROAD, BANGALORE – 560 025

POST GRADUATE DEPARTMENT

SYLLABUS FOR THE ACADEMIC YEAR 2019-20

M.Com– I SEMESTER

(2019-21 BATCH)

SEMESTER SCHEME**I SEMESTER**

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 MC 101	Financial Reporting & Analysis	4	30	70	100	4
P115 MC 102	Advanced Financial Management	4	30	70	100	4
P115 MC 103	International Business Environment	4	30	70	100	4
P115 AR 101	Business Information System	3	30	70	100	3
P118 AR 102	Research Methodology	3	30	70	100	3
P115 AO 101/ P117 AM 101/ P119 AO 113	Basic Skills in Counseling / MOOCs (Data Science)/ Humanitarian Assistance and Disaster Management	3	30	70	100	3
P115 ACBE 101	Analysis of Current Business and Economics – I (VALUE ADDED COURSE)	2	Grade Points			1
P115 MCE 101	Managerial Communication - I	2				1
P115 QTLR 101	Quantitative Techniques and Logical Reasoning- I (VALUE ADDED COURSE)	2				1
TOTAL		27				24

P116 MC 101: FINANCIAL REPORTING AND ANALYSIS

Objectives:

1. *To orient the students about annual report and financial statements.*
2. *To impart knowledge on reporting of financial information in statements in adherence to the mandatory requirement.*
3. *To make understand the disclosure requirements for enabling eliciting of information for decision making.*
4. *To impart skill on analysing financial statements.*

Module 1:

ORIENTATION TO ANNUAL REPORT AND FINANCIAL STATEMENTS

Annual Report – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts **IND AS** per Schedule III of Companies Act, 2013;

Environmental Reporting and Corporate Social Reporting.

Module 2:

ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS - I

Accounting Concepts: Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions.

Accounting Standards: Accounting Standard (IND AS) 1 – Presentation of financial statements, (IND AS) 2- [Inventories](#), (IND AS) 8- Policies, Changes in Accounting Estimates and Errors, (IND AS) 10 Events after the Reporting Period, (IND AS) 16 Property, Plant and Equipment, (IND AS) 18 Revenue.

Module 3:

ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS – II

(IND AS) 21- Effects of changes in Foreign Exchange, (IND AS) 23 Borrowing Costs, (IND AS) 24- [Related Party Disclosures](#), (IND AS) 17 Leases, (IND AS) 33- [Earnings Per Share](#), (IND AS) 12 Income Taxes, (IND AS) 34 – Interim Financial Reporting, (IND AS) 38- [Intangible assets](#), (IND AS) 36 - [Impairment of assets](#), (IND AS) 37 - [Provisions, Contingent Liabilities and Contingent assets](#), (IND AS) 40- [Investment Property](#),

Module 4:

Ind IND AS AND IFRS

Implementation and Applicability in India, List of Ind IND AS [Indian Accounting Standards] issued on date - International Accounting in Current Scenario – List of International Financial Reporting Standards. Difference between Companies Accounting Standard Rules, 2006 and IND IND AS.

Module 5:

ANALYSIS OF FINANCIAL STATEMENTS

Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, Cash Flow Analysis, Prospective Analysis.

REFERENCE BOOKS:

1. *Wild, Subramanyam and Halsey, “Financial Statement Analysis”, Tata Mc Graw Hill*
2. *Vijaykumar M P, “First Lessons in Financial Reporting”, Snow White.*
3. *Vijaykumar M P, “First Lessons in Accounting Standards”, Snow White.*

P115 MC 102: ADVANCED FINANCIAL MANAGEMENT

Objectives:

To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

Module 1:

Financial Management Function – The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for –profit organizations.

Financial Management Environment – The economic environment for business, The nature and role of financial markets and institutions, The nature and role of money market.

Time value of Money – present value, future value, discounting, compounding and annuity.

Module 2:

Source of Finance - Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs, Capital Structure theories and practical considerations, Finance for small and medium sized entities, ADRs & GDRs.

Module 3:

Risk and Return - Capital market theory – single asset and expected return and risk, portfolio theory and assets pricing models – 2 assets case, minimum variance portfolio, efficient portfolio and mean variance criterion, capital asset pricing model (CAPM), beta estimation and cost of equity.

Module 4:

Investment Appraisal - Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing), projects with different lives, investment timing and duration, risk analysis in capital budgeting.

Module 5:

Capital Markets in India & Capital Market Efficiency– introduction, capital market efficiency, forms of capital market efficiency, primary and secondary markets in India, role of capital markets in merchant banking.

BOOKS FOR REFERENCE:

1. *Prasanna Chandra, Financial Management, TMH*
2. *Khan and Jain, Basic Financial Management, TMH*
3. *S Bhat, Financial Management, EB*
4. *James Van Horne and John Wachowicz, Financial Management, Pearson*
5. *Brigham & Houston, Fundamentals of Financial Management, Thomson*
6. *Paresh P Shah, Financial Management, Biztantra*
7. *Prasanna Chandra, Fundamentals Financial Management, TMH*
8. *John Wild, Subramanyam & Robert Halsey, Financial Statement Analysis, TMH*

P115 MC 103 - INTERNATIONAL BUSINESS ENVIRONMENT

Objectives:

1. *To familiarize the students with the concepts, functions and practices of international business.*
2. *To enable them get global perspective on issues related to business.*

Module 1:

Nature of International Business (IB) - Drivers of International Business, Comparison of IB and Domestic Business, Routes of globalization, Players in International Business.

Theories of international trade, Concepts on international trade: classical, factor endowment factor price equalization terms of trade, new trade theories

Module 2:

International Business Environment - Unipolar world: US hegemony over the global economy - The global economic performance: The US slowdown – The recession in the Japanese Economy

Socio-cultural environment, Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture, Cross cultural literacy, Managing Diversity, Strategy, Compatibility, Social Responsibility of Business.

Module 3:

International Trade – Licensing, Franchising, Joint Ventures, Electronic Commerce – International Sale Contracts – Imports – Exports – Customs – International Carriage – Restrictions in trade – Dispute resolution mechanisms.

Module 4:

Trade and Development - Developing Countries Free Trade Versus Protection Debate, Quota Tariff other Methods of Restricting Trade, an overview of Gains from Trade, FDI, MNC, FII- Labour Migration, Outsourcing Technology Transfer International Cartel, Need and Problems

Trade Liberalization – Process of Globalization. overview and Principles of GATT, WTO. Provisions AGRI, MFA, TRIMS TRIPS, GATS, Relevance to Developing Countries. Trading Blocks: Impacts – Levels of Integration

Agreements on Subsidies and Countervailing Measures (SCM)- Anti-Dumping Measures-

Module 5

International Payment Mechanisms – Letters of Credit (LC) – DA – DP (UCPDC & URC of ICC) – FEMA – Double Taxation Agreements (DTA) – FDI – Laws and Regulations.

BOOKS FOR REFERENCE:

1. *Charles W Hill: International Business, TMH Publishing Company Ltd.*
2. *Darrell Mahoney: International Business, Longman, 1998.*
3. *Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.*
4. *John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.*
5. *John. J. Wild (et al): International Business, Prentice Hall of India, 2003.*
6. *Michael Zinkata (et al): Global Business, Dryden Press 1988.*
7. *Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.*
8. *WTO Annual Reports, Geneva.*
9. *WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
10. *The International Business Environment – Sundaram & Black – Prentice Hall.*
11. *World Resources & Trade - Khanna & Gupta.*
12. *International Trade – Law & Practice – Motiwal & Awasthi.*
13. *Legal Environment Today – Miller & Roger Leroy.*

P115 AR 101 – BUSINESS INFORMATION SYSTEM

Objectives:

To equip students with knowledge and skills of information system needed to succeed in any work place. This programme focuses on new generation information system specially e-commerce with importance to EDI, EPS, Internet Applications.

Module 1:

Management Information System , Importance of a System & IT – Importance, functions, characteristics, evolution of MIS, implementation issues, MIS resistance, System approach. Need for MIS, advantages, disadvantage, Event in MIS, management and Decision-making. Definition of a system-Types , Establishing the type of Information needed by the management, Information System (IS) – Data and information, Knowledge, Intelligence, Classification, Components , Information Support for Functional areas of Management, Impact of business and Information system, Information technology (IT), IT vs. IT. System Development Life Cycle –Basics-Methodology-Water fall Approach, Role of Accountants in SDLC.

Module 2:

Information System Audit – Objectives of Information System Audit, Maintenance of System effectiveness, Ensuring System Efficiency, Information System Audit Approached, Information System Audit Methodology, Broad Frame Work for Conducting IS Audit- Planning of Information Systems Audit.

Module 3:

Communication Technology & Electronic Data Interchange – Telecommunication, Computer Networks, Internet, internet architecture, intranet, extranet. What is EDI -Internet EDI, Value added networks, Financial EDI,

Module 4:

E-Commerce and Transaction Processing Systems: Evolution – Role- Elements of e-commerce application, conceptual framework - categories - e-commerce consumer application. E-commerce in internet, e-commerce using e-mail, technology behind the web. E-Commerce framework – E-commerce application framework, Security Techniques for e-com. - Need of security in e-commerce, Cryptography techniques, digital signatures and certificates, virtual private network. Transaction Processing Systems, M Commerce

Module 5:

Publishing on the Web and Security – Web Publishing, Learning HTML, Multimedia Security – Security Life Cycle, Information Technology and IT enabled services, SOHO infrastructure, the BPO and KPO infrastructure

Module 6:

Business Continuity Planning and Disaster Recovery Planning - Meaning-Objectives-Methodology-Eight Phases in Developing BCP-Types of Plans-Threats-Different back up techniques-Alternate Processing Sites.

BOOKS FOR REFERENCE:

1. *Agarwala K. N. & Deeksha Agarwala: Business on the Net, Bridge to the online store front, MacMillan, New Delhi.*
2. *Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.*
3. *Gordan B Davis: Management Information Systems, McGraw Hill International.*
4. *Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.*
5. *Lauden & Laudon: Management Information Systems, Prentice Hall of India, New Delhi.*
6. *Martin J: Management Information Systems, Prentice Hall of India.*
7. *Murthy C V S: E-Commerce, Himalaya Publishing House.*
8. *Murthy C V S: Management Information System, Himalaya Publications.*
9. *O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.*
10. *Sadagopan S: Management Information Systems, Prentice Hall of India.*
11. *Schneider Gary P: Electronic Commerce Course, Technology Delhi.*
12. *Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.*
13. *Young Margaret Levine: Complete Reference to Internet, TMH.*

P118 AR 102: RESEARCH METHODOLOGY

Objectives:

- *To demonstrate the steps that need to be accomplished in order to complete the research study.*
- *To impart clear and precise understanding of the scientific and objective research.*
- *Enable students to take up research projects and handle them independently.*

Module 1:

Introduction to Research - Research - Meaning, Purpose, Scope, Research approaches, Types of research, Research process; Literature review – need, sources, taking notes, identification of research gap, writing a literature review; Research problem – Identification, Selection and Formulation;
Research design (Plan) – concepts, meaning, components, process of preparation.

Module 2:

Hypothesis Construction & Sampling - Concept of hypothesis – Role, Formulation of Hypothesis.
Sampling design: Meaning, logic and application of sampling - Sampling terminology: universe, population, sampling frame, sample – Determination of sample size – Methods of sampling: Probability and Non-Probability, criteria of choosing an appropriate sampling method.

Module 3:

Data Collection, Measurement and Scaling - Primary method of data collection – Schedule and questionnaire design – types of questionnaires, procedure, types of questions, criteria for question designing, questionnaire structure.-Secondary method of data collection – Classification of secondary data, Evaluation of secondary data.- Qualitative method of data collection – types of methods - Attitude measurement and scaling –types of scales, classification of scales, measurement errors.

Module 4:

Data Analysis - Data Processing –validation, editing, coding, transcription, tabulation. – Measures of central tendency – mean, mode, median; Measure of dispersion, Normal distribution, Cross-tabulation. Descriptive and inferential analysis - Hypothesis testing – steps; Parametric and Non-parametric tests; Methods of hypothesis testing – case of single population, test for difference between two population means – t-test, z test; ANOVA, Chi-square test. Correlation – types, testing the significance of correlation coefficient, Regression – simple linear regression equation, significance of r^2 .

Module 5:

Research Report and Ethics - Need for effective documentation, guidelines for effective documentation, types of research reports, report preparation and presentation, report structure, Bibliography, Citation - APA, MLA, Chicago, Harvard, Vancouver - Research Ethics- Importance of ethical considerations in research and publication Significance of plagiarism, Ethical codes, Importance of ICT in research.

BOOKS FOR REFERENCE

1. *“Business Research Methods”* - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.
2. *“Methodology of Research in Social Sciences”*- O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.
3. *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach*, Sage Publications, New Delhi.
4. *“Research Methodology: Methods and Techniques”* C. R. Kothari, 2008. New Age International Publishers.
5. *“Methodology and Techniques of Social Research”* - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.
6. *“Business Research Methods”* - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.
7. *“Business Research Methods”* - William G. Zikmund, 2009. Cengage Learning – India edition.
8. *Business Research: A Practical Guide for Undergraduates & Postgraduates* “Jill Collis & Roger Hussey, 2009. Palgrave Macmillan – India.
9. *“Research Methodology – A Step-By-Step Guide for Beginners”* -- Ranjit Kumar, 2008. Pearson Education.
10. *SPSS 17.0 for researchers*-Dr.S.L.Gupta & Hitesh Gupta, International Book House Pvt Ltd, Mumbai.
11. *Working papers on commerce/management/ social science research.*
12. *Research articles from peer reviewed journals.*

WEBSITES

www.google.com

www.doaj.org

www.eric.ed.gov

www.ssrn.com

P115 AO 101: BASIC SKILLS IN COUNSELLING

Objectives:

1. *To train students who will be available in the community, to reach out to those who need help.*
2. *To give the students an overview about counseling, which might help them in making a decision in dealing with their students, identification of problems among students and the ability to make referrals*
3. *To give the students opportunity for self/personal growth.*

Module 1:

Meaning & Definition of Counseling, Qualities of a Counselor: Self-Awareness, Counseling situations, Different modes of Counseling: Individual, Group, Family, Tel,E-Mail, Ethical issues in Counseling

Module 2:

Rapport Building, Attending Skills, Observation Skills, Questioning Skills, Positive Asset Search

Encouraging, Paraphrasing and Summarizing, Reflection Feeling/Empathy, Emotions: Identification, expression, regulation

Module 3:

Case history taking, Structuring a session, Self Esteem.

Person- Centred Theory - Core Conditions of Counseling, Psychoanalytic Theory :Unconscious, Defense Mechanism.

Module 4:

Theory of Psycho-social development, Behavioural Theories: Classical & Operant Conditioning and it's application

Module 5:

CBT identification: A-B-C , Assertiveness training, Peer Pressure.
Anxiety, Depression, Suicide.

Module 6:

Boundaries as a teacher, referral skills, Stress and Stress Management Techniques & Work Life Balance.

Evaluation

BOOKS FOR REFERENCE:

1. Bond, T. (1997). *Standards and ethics for counsellors in action*. New Delhi: Sage.
2. Cormier, S. & Cormier, B. (1998). *Interviewing strategies for helpers (4th edn.)*. Pacific Grove, CA: Brooks/Cole.
3. Corey, G (2009). *Theory and practice of counselling and psychotherapy (8th edn.)*. Pacific Grove, CA: Brooks/Cole.
4. Egan, G. (1994). *The skilled helper (5th edn.)*. Pacific Grove, CA: Brooks/Cole.
5. Ivey, A.E. & Ivey, M.B. (2003). *Intentional interviewing and counselling (5th edn.)*. Pacific Grove, CA: Brooks/Cole.
6. Shertzer, B. & Stone, S. C. (1980). *Fundamentals of counselling*. Boston: Houghton Mifflin .

P119 AO 113: HUMANITARIAN ASSISTANCE AND DISASTER MANAGEMENT

Objectives:

- 1. The aim of this course is to provide knowledge of Humanitarian assistance before and after disaster*
- 2. To aim and approaches to disaster and risk reduction and to enhance the knowledge by providing, realistic models in risk reduction*
- 3. To promote prevention and preparedness for disaster*
- 4. To undertake mitigation and risk reduction steps*
- 5. To prioritize rescue, relief, rehabilitation and reconstruction*

Key Skills/Competencies developed

1. Preparedness plans for disaster response.
2. Monitoring and evaluation plan for disaster response
3. Mapping of Disaster area and get medical aid and support
4. Setting up of early warning systems for risk reductions

Outcome of the course:

1. Capacity to describe, analyse and evaluate the environmental, social, cultural, economic, legal and organisational aspects influencing vulnerabilities and Capacities to face disasters.
2. Capacity to work theoretically and practically in the processes of disaster management (disaster risk reduction, response, and recovery)
3. Capacity to integrate knowledge and to analyse, the resource available during the disaster and help disaster rescue team.

Module 1:

Concept & Basis of Disaster management, definition and Objective of Disaster management, History of disaster management in India, meaning and definition of Humanity, Basic Disaster Management Aspects - the Significance of Disaster today, the Disaster Threat, major Requirements for Coping with Disaster (6 Hours).

Module 2:

The Disaster Management Cycle, risk Disaster and National Development, Counter-Disaster Resources, International Disaster Assistance, Leadership in Disaster, Organization, plan, use of resources, (10 hours).

Module 3:

Long – term Measures – Risk, Risk reduction, Prevention, Mitigation, Preparedness, Response, Recovery, Logistics, Post-Disaster Review (10 hours).

Module 4:

Science and Technology for Disaster Management, Geo-informatics in Disaster Management (RS, GIS, GPS and RS), Disaster communication, Land Use Planning, design, building, Constructions, Structural and Non Structural Mitigation of Disasters. (6 hours).

Module 5:

Disaster Management Support Requirement, Training, Public Awareness, National Disaster Management Policy, National Disaster Management Guidelines and policy, role of NGOs, Civil society, in disaster management. (8 hours).

REFERENCE BOOKS

1. *George Haddow, Bullock Jane (Introduction to Emergency Management)*
2. *Disaster Policy and Politics: Emergency Management and Homeland Security*
3. ***J.JEYADEVI (Disaster Management)***
4. ***National policy on Disaster Management***
5. ***National Disaster management guidelines***
6. ***Role of NGOs in disaster management***

P117 AM 101 : DATA SCIENCE: VISUALIZATION

Objective:

The objective is to make use of data schematically in segregating, sorting the overall database and be of help to the top management in taking appropriate decision. The GAP Analysis can easily be set and fine-tuned in accordance to the scope of the project with reference to the Visualization concepts.

Module 1:

Introduction to Data Visualization and Distributions - Introduction to Data Visualization
Introduction to Distribution | Quantiles, Percentiles, Boxplots

Module 2:

Introduction to ggplot2 - Basics of ggplot2 | Graph Components Creating a Plot| Customizing plots

Module 3:

Summarizing with dplyr- The dot place holder | Group by Sorting data tables

Module 4:

Gap Minder - Introduction to Gap minder | Using the Gap minder dataset|

Module 5:

Data Visualization Principles–Encoding Data using Visual Cues | Do not distort quantiles | Use common Axes| Slope Charts

BOOKS FOR REFERENCE:

1. *Python Data Visualization Cookbook - Paperback* – Import, 30 Nov 2015 by [Igor Milovanovic](#) (Author), [Dimitry Foures](#) (Author), [Giuseppe Vettigli](#) (Author)
2. *Expert Data Visualization (English, Paperback, JosDirksen)*

P115 MCE 101: MANAGERIAL COMMUNICATION – I

Objectives:

The proposed course is conceptualized to impart knowledge and skills essential for managers to achieve success in today's business environment. The course is an attempt to equip students with the real business communication concepts and build skills that are necessary for professional leadership

Module 1:

Foundation Of Management Communication: Importance of Communication Concepts and Dimensions; Forms of Communication; Process of Communication: Different Stages; Introduction, Barriers and Gateways in Communication; Difference between Oral and Written Communication, Listening and Feedback; Communicating in teams.

Module 2:

Effective Oral Communication: (Large Group Communication) Demonstrate Improved persuasion skills and Influencing skills, Negotiation Skills, , Public Speaking, and Presentation Skills.

Module 3

Business Writing And Creative Expression: (Commercial Communication) - Routine /Business/Sales Letter, Proposal writing, Report writing, Content writing Brochures, Flyers, News Letter.

Module 4:

Mastering Listening Skills/Non Verbal Communication/ Interpersonal Skills - Understanding Listening Process, Overcoming Barriers to Effective Listening, Recognizing Different Types of Listening, Note Taking, Using Non verbal Communication Effectively. Communication for Giving and Receiving Constructive Criticism and Conflict Resolution.

Module 5:

Business Vocabulary: Fundamentals Of Executive English, Errors Analysis, Punctuation and Global English.

Methodology

Role-Plays, Cases, Lectures, Individual & Group Exercises, Films, Presentations by Students and Videos.

Evaluation

Quiz, Assignments & Presentation - 50%
End Term Exam 50%

BOOKS FOR REFERENCE:

1. *Essentials of Business Communication, 6th Edition, Mary Ellen Guffey, South-Western College Publishing, 2003.*
2. *Excellence in Business Communication, 8th Edition, Thill, John V., Courtland L. Bovee Prentice Hall, 2007.*
3. *Business Communication, 2nd Edition, Prof. Dr. Asha Kaul, PHI Learning P.Ltd., 2009.*
4. *Secrets of Face-to-Face Communication, 1st Edition, Peter Bender & Dr. Robert Tracz, Macmillan India, 2007.*
5. *Soft Skills, 1st Edition, Prof. Dr. K. Alex, S. Chand & Co. Ltd., 2009*
6. *Personal Development, All-in-One, 1st Edition, Edited by: Gillian Burn, Wiley India, 2009*
7. *The Economist: Style Guide, 9th Edition, Profile Books, Indian Edition: Viva Books, 2009*

P115 QTLR 101: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- I

Module I : Work and Rate Problems

Module II : Geometry

Module III : Permutation and Combination

BOOKS FOR REFERENCE:

1. *Quantitative Attitude* by R.S.Agarwal, Chand Publisher.
2. *Verbal and non verbal reasoning* by R.S. Agarwal, Chand Publications