KRISHNAGURU ADHYATMIK VISVAVIDYALAYA
SYLLABUS FOR M.COM
DEPARTMENT OF COMMERCE

The M. Com programme is divided into parts as under.
Each Part will consist of Two Semester.

		Semester	Semester
Part - 1	First Year	Semester-i	Semester-ii
Part-2	Second Year	Semester-iii	Semester-iv

The Schedule of Papers Prescribed for various semesters shall be as follows:

Semester-I

		Marks		Total	Credit
Papers		External	Internal	Marks	(Hrs)
Semester-I (Compulsory)					
Paper - 1	Managerial Economics	80	20	100	04
Code	COM -1014				
Paper -	Financial Market and Institution	80	20	100	04
Code	COM-1024				
Paper:	Organizational Behaviour	80	20	100	04
Code	COM -1034				
Paper:	Financial Statement Analysis	80	20	100	04
Code	COM - 1044				
Paper:	Statistics for Business Decision	80	20	100	04
Code	COM - 1054				
Total				500	20

Code	COM-VAC-1014	80	20	100	04
Paper	English Communication				

Semester-II

Papers		Marks		Total	Credit
		External	Internal	Marks	(Hrs)
Semester-II					
Paper :	**Economic Legislation**	**80**	**20**	**100**	**04**
CODE	**COM - 2014**				
Paper:	**Business Policy Analysis**	**80**	**20**	**100**	**04**
CODE	**COM - 2024**				
Paper:	**Operation Research and computer application in Business**	**80**	**20**	**100**	**04**
CODE	**COM- 2034**				
Paper:	**Tax Planning**	**80**	**20**	**100**	**04**
CODE	**COM - 2044**				
Paper:	**Corporate Finance and its Management**	**80**	**20**	**100**	**04**
CODE	**COM- 2054**				
Total				**500**	**20**
Code	**COM-VAC-2014**	**80**	**20**	**100**	**04**

Paper	**Sustainable Rural Marketing & Agribusiness**				

Semester-III

		Marks		**Total**	**Credit**
Papers		**External**	**Internal**	**Marks**	**(Hrs)**
Semester-III					
Paper:	**Research Methodology**	**80**	**20**	**100**	**04**
CODE	**COM-3014**				
Paper:	**Project Management**	**80**	**20**	**100**	**04**
CODE	**COM- 3024**				
Paper:	**Accounting theory & Practice**	**80**	**20**	**100**	**04**
CODE	**COM- ACC- 3034**				
Industrial Relation and Labor Laws					
CODE	**COM- MGT- 3034**				
Paper:	**International Business & Management**	**80**	**20**	**100**	**04**
Code	**COM-VAC-3014**	**80**	**20**	**100**	**04**
Paper	**United Nation and Human Rights**				

Semester-IV

Papers		Marks		Total Marks	Credit (Hrs)
		External	Internal		
Semester-IV					
Paper: Strategic Management(c)		80	20	100	04
CODE	**COM- 4014**				
Paper: Entrepreneurship Management (c)		80	20	100	04
CODE	**COM- 4024**				
Students need to choose any three Papers from the below mentioned					
Paper: Corporate Financial Accounting & reporting		80	20	100	04
CODE	**COM- ACC-4034**				
Paper: Management of Financial Services		80	20	100	04
CODE	**COM- ACC- 4034**				
Paper: Risk Management tools & Application		80	20	100	04
CODE	**COM- MGT- 4034**				
Paper: Strategic Service Management		80	20	100	04
CODE	**COM- MGT- 4044**				
Paper: Auditing and Assurance Services		80	20	100	04
CODE	**COM- 4044**				
Paper: Micro Finance and Institutions		80	20	100	04
CODE	**COM- FIN- 4044**				
Paper: Strategic Cost And Management Accounting		80	20	100	04
CODE	**COM- MGT-4044**				

Total				500	20
Code	**COM-VAC-4014**	**80**	**20**	**100**	**04**
Paper	**Heritage and Sustainable Tourism**				

M.COM IST SEMESTER
Title of the course: Organisational Behaviour
Course Code: COM-1034
Course Credit:04

No of Unit	Topics	Marks
I	**Introduction to organisational behaviour:** **Organisation Behaviour Framework; Environmental forces, Individual, Interpersonal, team and Organisational Process, Change process. Behaviour in times of Globalisation, Emerging Issues and challenges in OB: Managing Workforce Diversity, Downsizing and Technology: Corporate Social Responsibility -ethics and ethical behaviour in organisation, Cultural Differences and cross-cultural sensitivity- Hofstede's' dimensions, Managing through knowledge: Behaviour in terms of emerging organisations: Learning and Virtual Organisation- Organisational structure and design**	16
II	**Personality, Perception, and Attribution: -** **Personality and attitude- Culture and Personality- Personality theories- Big Five Personality factorsLocus of Control-emotional intelligence, individual's personality and work place, organisational socialisation. Perception- Social Perception and Perceptual Selectivity- Perceptual Errors-Perceptual Organisation- - Impression Management- Attribution in Organisation: process theory and errors.**	16
III	**Motivation: -** **Motivation: contemporary theories, motivation at work-design, traditional and modern approach motivating through job design, Motivation by empowerment goal setting and performance.**	16

IV	**Leadership: -** **Leadership: contingency theories, Emerging issues in leadership-** **Creating and Building- Leader's Role in reinforcing culture- - stages- challenges to develop cohesive culture. Creating and building shared and organisational vision- From transactional to transformational leadership: Organisational change and development; organisational culture and climate; Power and Politic**	**16**

No of Unit	**Topics**	**Mark s**
V	**Group Dynamics:** **Group behaviour and norms, group decision making, Group Formation- stages of group development, Group effectiveness Cohesiveness, Group think, Work teams in modern work place, Common Threat to Group Effectiveness, Managing Culturally Diverse Group; Organisational conflict: management of conflict in organisations, Causes and types strategies, techniques Negotiations**	**16**

M.COM Semester- I

Title of the course: Financial Statement Analysis.

Course Code: COM 1044

CourseCredit:04

No of Unit	**Topics**	**Marks**
I	**FINANCIAL STATEMENT AND ACCOUNTING INFORMATION-** Introduction, Objective, Financial statements, elements of Financial Statements and their features Qualities features of Accounting, various users groups of Accounting information, Need for Accounting information in decision making processes	**10**
II	**ACCOUNTING STANDARDS-** Introduction, Objectives, Generally Accepted Accounting Principles (GAAP), Relevant organization to follow GAAD, Importance, objectives and components of GAAP, Accounting Standards	**15**

	(Application of Accounting Standards, Accounting standards in India and their compliance requirements, List of Accounting Standards and Explanation 1458 and its functions and Responsibilities, all about IFRS	
III	**COMPANIES ACT-** Introduction, Objectives, Companies Act 1556 and its amendment on 2013-overview (provision of this Act Company Objectives and Legal procedure, based on these Act) Revised schedule VI of companies Act 1956 and Amendment 2013 (key features of revised Schedule VI Companion of Old Schedule VI with The Revised Schedule VI, and practical problem regarding income statement and position Statement As per revised Schedule VII	**15**

IV	**Statement of Changes of Equity or Financial position, Statement of changes in Financial Position** Introduction, objectives, fund flow analysis (meaning of fund flow statement, uses of fund flow statement Computation of fund flow operation, comprehensive funds flow statement). Cash Flow analysis and Cash Flow Statement (Cash flow Statement), Cash flow accounting models of cash Flow Statement Meaning of statements of changes in financial statement practical problem and uses	**15**
V	**Valuation of Assets, Liabilities, And Equities-** Introduction, objectives, Assets valuation, (meaning, Definition, and objectives), Principles and importance of Asset Valuation, Valuation of Different Assets and Application Of Relevant Accounting Standards, valuation of liabilities, valuation of Equity, Shares, and Owners Fund.	**10**

M.COM Semester- I

Title of the course: Managerial Economics

Course Code:COM-1014

Course Credit: 04

No of Unit	Topics	Marks
I	Nature and scope of managerial economics, relationship with economic theory, Micro and Macro level analysis, Demand and Supply analysis, Business cycle: Characteristics of changes and movements	20
II	Production function, Production possibility curve, and Marginal rate of substitution, Isoquent, Cost of production: Short run and long run cost functions, Opportunity cost, Social cost, Economies and	20
III	Market structure: Perfect competition, Monopoly, Discriminating monopoly, Regulatory aspect of Monopoly, Monopolistic competition	20
IV	Capital Budgeting, Meaning and Importance, Classification of Capital, Investment Decision under Certainty -Meaning and Purpose, Determination of Optimum Level of Capital, Process of project evaluation, Payback period method, Net present value method, Interest rate of return method	20

M.COM Semester- I

Title of the course: Financial Market and Institution

Course Code : COM 1024

Course Credit: 04

No of Unit	Topics	Marks
I	**NATURE OF FINANCIAL SYSTEM AND MARKETS Structure of Financial Systems : Financial institutions, financial markets , financial instruments and services ; Development of financial system in India: Financial system and economic development ; Financial markets in India : Indian money markets Meaning , need call maney market treasury bill market commercial bill market markets for commercial paper & certificate of deposit Capital markets Features of capital market instruments recent development in Indian capital markets Money market vs capital market Markets for derivatives General Features of forwards futures forwards vs future options swaps , types of swaps.**	16
II	**EXCHANGE RATES & CURRENCY MARKETS:** **Concept of Exchange rates: Determinants of exchange rates Devaluation depreciation, Devaluation vs depreciation International financial flows; Types of risks; Risks hedging and futures Risk and financial assets Criteria to evaluate assets Return on assets , Theories of the level of interest rates Classical theory loanable funds theory Keynesian Theory Relationship between long term and short term rates Appropriate interest rates policy**	16
III	**FINANCIAL INSTITUTIONS AND CREDIT POLICIES: -** Meaning, functions, role of financial institutions; Impact of credit crisis on financial institutions; Reserve Bank of India- Functions and role, organisation &management,Aims and objectives of the monetary policy of RBI, effectiveness of monetary policy; Credit creation and its control;	16

	Profitability and efficiency of banks; Commercial banks Nature, types functions, banking innovation, Regional rural banks. Functions purpose	
IV	**DEVELOPMENT AND INVESTMENT BANKING: -** **Development banks: Role, functions; Development financial institutions IFCL, IDBI, IDFC, EXIM bank, NABARD, ICICI; Lending operation of World Bank and its affiliates orking of IDA, IFC, & ADB, Non -banking financial institutions: types features role and growth of investment companies hire-purchase companies , lease finance , housing finance , merchant banks venture capital funds. Working of IDA, IFC and ADB, Development Banks and India; Types of Non-banking financial institutions-Role, growth and impact on India's economic development; Investment Trust Companies; Mutual funds, Critical appraisal of UTI in the Indian financial system**	**16**

V	**DEVELOPMENT AND INVESTMENT BANKING:-** **Development banks: Role, functions; Development financial institutions IFCL** **IDBI, IDFC, EXIM bank, NABARD, ICICI; Lending operation of World Bank and its affiliates working of IDA, IFC, & ADB, Non -banking financial institutions : types features role and growth of investment companies hire-purchase companies , lease finance , housing finance , merchant banks venture capital funds. Working of IDA, IFC and ADB, Development Banks and India; Types of Non-banking financial institutions-Role, growth and impact on India's economic development; Investment Trust Companies; Mutual funds, Critical appraisal of UTI in the Indian financial system**	**16**

M.COM 1st Semester

Title Course: Statistics for Business Decision

Paper Code: COM-1054

Credit hour:04

UNIT 1: PROBABILITY AND RANDOM VARIABLE (lecture 12)

Definition of probability- Classical definition, frequency definition and axiomatic definition; Total probability theorem : Conditional probabilities and independent events; Compound probability theorem; Bayes theorem- Relation between posterior and prior probabilities; Random variable and it's distribution; Mathematical expectation and variance of random variable.

UNIT 2: PROBABILITY DISTRIBUTION (LECTURE 12)

Probability function, Distribution function ; Probability mass function of Binomial and Poisson distribution –Mean, Variance, Skewness and Kurtosis; Probability density function of Normal distribution, Standard Normal variate , Properties and uses of different probability distribution , Joint probability distribution.

UNIT3: SAMPLING AND SAMPLING DISTRIBUTION (lecture 12)

Census and sampling, Bias in sample survey, Sampling fluctuation and sampling Distribution, Standard error of Statistic, Sampling technique- Probability and Non-Probability Sampling, Procedure selecting Random Sampling , Sampling distribution- z, Chi-square, T, F-test and their uses.

UNIT 4: STATISTICAL INFERENCE (LECTURE 12)

Theory of estimation and Testing of Hypothesis, Point and Interval estimation of population Mean, Proportion and variance, Procedure of Testing of Hypothesis, Analysis of variance – One way and Two way classified data.

UNIT5: MULTIVARIATE AND REGRESSION ANALYSIS (LECTURE12)

Multiple Regression Analysis- Assumption , Model specification, Estimation and testing, Relation between Regression co-efficient and Correlation co-efficient, Multiple and Partial Correlation, some general problem.

SEMESTER II

M.COM SEMESTER – 2nd

Title of the course: Corporate Finance and It's Management
Course Code : COM- 2054
Course Credit : 04
Total Mark : 80 +20 =100

Unit 1 - Introduction to Corporate Finance **Lecture 12, Total Mark- 16**

- Meaning, scope, and objectives of corporate finance
- Functions of a finance manager
- Time value of money
- Risk and return trade-off
- Financial goals and shareholder value creation

Unit 2 - Capital Budgeting Decisions **Lecture 12, Total Mark- 16**

- Nature and importance of capital budgeting
- Methods: Payback, Accounting Rate of Return, NPV, IRR, and Profitability Index
- Capital rationing and risk analysis in investment decisions Sensitivity and scenario analysis

Unit 3 - Capital Structure and Cost of Capital **Lecture 12, Total Mark- 16**

- structure theories: Net Income, Net Operating Income, MM Hypothesis, and Traditional Approach
- Factors influencing capital structure
- Leverage: Operating, Financial, and Combined
- Cost of capital: Debt, Equity, and Weighted Average Cost of Capital (WACC)

Unit 4 - Dividend Decisions **Lecture 12, Total Mark- 16**

- Dividend theories: Walter, Gordon, and MM Hypothesis
- Dividend policy types and factors influencing dividend decisions
- Bonus shares and stock splits
- Legal and procedural aspects of dividend distribution

Unit 5 - Working Capital Management **Lecture 12, Total Mark- 16**

- Concepts and importance of working capital
- Determinants of working capital
- Management of cash, receivables, and inventory
- Working capital financing: Bank finance and trade credit
- Unit VI: Emerging Issues in Corporate Finance (8 hours)
- Corporate governance and financial ethics
- Financial restructuring and mergers
- ESG (Environmental, Social, Governance) finance
- Use of technology and data analytics in financial decision-making

M.COM – SEMESTER II
Course Title: ***Business Policy Analysis***
Course Code: COM – 2024
Course Credit: 4
Total Marks: 80 (End Semester) + 20 (Internal) = **100 Marks**

Unit	Topics	Lecture Hours	Marks
I	**State Intervention in Business** - Need, objectives & constitutional provisions - Role of government: Regulatory, Promotional, Entrepreneurial - Government roles in economic systems: Laissez-faire, Capitalism, Socialism	12	16
II	**Laws Relating to Economic Practices** - Industries (Development and Regulation) Act, 1951 - Foreign Exchange Management Act (FEMA), 1999 - Foreign Trade (Development and Regulation) Act, 1992 - Industrial policies and policy statements	12	16
III	**Public Enterprises and Restructuring** - Sickness in PEs and revival strategies - Disinvestment: Objectives, components, policy - Growth of private sector and PPP models	12	16
IV	**Micro, Small and Medium Enterprises (MSMEs)** - Rationale and importance of MSMEs - Government initiatives and schemes - MSMED Act, 2006	12	16
V	**Foreign Capital and Investment** - Rationale, FDI Policy (2011) - Portfolio and Institutional Investment, ECBs, NRI Investments - Modes of MNC entry, MNCs in India - Overview of Foreign Trade Policy	12	16

M.Com 2nd Semester
Sub: Operation Research & Computer Application In Business
Credit hour: 04
Course Code: COM- 2034

UNIT 1: OPERATION RESEARCH

Origin and development of Operation Research (OP), phases of O.R., characteristics of O.R model, role of O.R. in managerial decision making, use and limitation of O.R.

UNIT 2: LINEAR PROGRAMMING PROBLEM (LPP)

Meaning, uses and limitation, formulation of general LPP, solution of LPP, solutions of LPP by graphic method and simplex method, artificial variable technique.

UNIT3: ASSIGNMENT AND TRANSPORTATION PROBLEMS:

Concept of assignment problem, transportation problem, definition, mathematical formulation of transportation problem, to find the initial basic feasible salutation, to derive optimal solution by Modi method, difference between a transportation problem and an assignment problem.

UNIT 4: THEORY OF GAMES AND QUEUEING THEORY

Origin and development of game theory, two person zero sum (rectangular) game, maximin and minimax criteria of optimality , saddle point , solution of a rectangular game with and without saddle point , limitation of games in competition.

Meaning and objective of a queueing model, application of queueing model, queen discipline , relationship between poisson process and exponential probability distribution , M/M/I queueing model application of queueing model in inventory problems.

GROUP-B (COMPUTER IN BUSINESS) (MARK- 30)

UNIT 5: SYSTEM ANALYSIS AND DESIGN

Concept of system, characteristics of a system, elements of a system, types of systems, systems models; open or closed systems; man-made information system, computer based information system.

INFORMATION SYSTEN DEVELOPMENT: The process of system development , system life cycle , system development methodologies.

SYSTEM ANALYSIS: System planning and initial investigation , information gathering , tools interview, questionnaire , tools used in structured analysis data flow diagram(DFD) , data dictionary , structured English , decision trees, decision tables.

SYSTEM DESIGN: The process and stages of system design, logical and physical design, design methodologies, input/output and forms design, file organization and data base design.

SYSTEM IMPLEMENTATION: System testing quality assurance, hardware/software selection , system security.

UNIT6: INTRODUCTION TO E-COMMERCE

Meaning , nature and scope ; Business application of e-commerce , Global trading environment and adopting of e-commerce , evolution of World Wide Web, future of Web.

SEMESTER III

M.COM SEMESTER – 3rd
Title of the course: Industrial Relations & Labour Laws
Course Code : COM- MGT- 3034
Course Credit : 04

1. Foundations of Industrial Relations

- Evolution and theories of IR
- Approaches: Unitary, pluralist, and Marxist perspectives
- Roles of key stakeholders: government, employers, employees
- Concepts: labour welfare, labour welfare officers, workers' education

2. Labour Welfare & Social Security

- Objectives and scope of labour welfare
- Statutory provisions:
  - Workmen's Compensation Act, 1923
  - Employees' State Insurance Act, 1948
  - Maternity Benefit Act, 1961
  - Provident Fund, Gratuity
  - Unfair labour practices, welfare mechanisms

3. Trade Unions & Collective Bargaining

- Theoretical foundations
- Trade Union Act, 1926: definitions, registration, rights & duties
- Recognition of unions, collective bargaining strategies & techniques

4. Industrial Disputes & Grievance Handling

- Nature, types, and causes of industrial disputes

- Strikes, lockouts, lay-offs, retrenchment, and closure
- Conciliation, mediation, arbitration, and adjudication
- Grievance mechanisms in organizations

5. Key Labour Legislations

- **Factories Act, 1948** – health, safety, welfare, young persons, women
- **Payment of Wages Act, 1936**
- **Minimum Wages Act, 1948**
- **Payment of Bonus Act, 1965/56**
- **Industrial Employment (Standing Orders) Act, 1946**

6. Emerging Issues & International Standards

- Labour Codes (2019–20): Social Security, Industrial Relations & others
- International Labour Organization (ILO) conventions & recommendations, WTO labour standards 1
- Technological change, globalization, contemporary IR challenges

M.COM SEMESTER – 3rd

Title of the course: : International Business & Management
Course Code : COM- MGT-3044
CourseCredit : 4
Total Mark : 80 +20 =100

Unit I: Introduction to International Business (8 hours)

- Meaning, nature, and scope of international business
- Differences between domestic and international business
- Importance of international business in the global economy
- Drivers of globalization
- Theories of international trade (Classical & Modern)

Unit II: International Business Environment (10 hours)

- Political, legal, economic, and socio-cultural environments
- International economic institutions: WTO, IMF, World Bank, UNCTAD
- Regional economic integration: EU, ASEAN, SAARC, NAFTA
- Challenges and opportunities in the global business environment

Unit III: International Trade and Investment (8 hours)

- Modes of entry into international markets
- Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI)
- Export-import procedures and documentation

- Balance of Payments (BOP) and trade deficits
- Trade barriers: Tariff & non-tariff measures

Unit IV: International Management Practices (10 hours)

- Cross-cultural management and negotiation
- Leadership styles in a global context
- Human resource management in international business
- International marketing strategies
- Ethical and social responsibility in international business

Unit V: Emerging Trends in International Business (9 hours)

- E-commerce and digital trade in the global market
- Global supply chain management
- Sustainability and green trade practices
- International risk management and crisis handling
- Future challenges and trends in international business

M.COM SEMESTER – 3rd

Title of the course: Project Management
Course Code: COM- 3024
Course Credit : 4

Unit I – Introduction to Project Management

1. Meaning, nature, and importance of project management
2. Project characteristics and classification
3. Project life cycle phases
4. Role of project manager and project team
5. Trends and challenges in project management

Unit II – Project Planning and Scheduling

1. Project selection and feasibility analysis
2. Project charter and scope statement
3. Work Breakdown Structure (WBS)
4. Project scheduling techniques: Gantt charts, CPM, PERT
5. Resource allocation and leveling
6. Project budgeting and cost estimation

Unit III – Project Execution and Control

1. Organizing the project team
2. Communication management
3. Project monitoring and control techniques
4. Earned Value Management (EVM)
5. Change management in projects

Unit IV – Risk and Quality Management

1. Project risk management process
2. Risk identification, assessment, and mitigation strategies
3. Quality planning, assurance, and control
4. Tools for quality management (e.g., Pareto chart, fishbone diagram)

Unit V – Project Closure and Evaluation

1. Project completion process
2. Final project report and documentation
3. Post-implementation review and lessons learned
4. Ethical issues in project management
5. Sustainable and socially responsible project management

M.COM 3rd SEMESTER

Title of the course: : Research Methodology

Course Code : COM-3014
CourseCredit : 04
Total Mark : 80 +20 =100

Unit I: Introduction to Research

- Concept and nature of research
- Objectives of research
- Criteria of good research
- Social science research and business research
- Approaches to research: qualitative and quantitative
- Types of research: pure and applied, descriptive and analytical, exploratory and empirical, case study research
- Research vs. Research methodology
- Difficulties of social science research in India

Unit II: Research Design

- Features of a good research design
- Defining research problem
- Components of a research problem

- Selection and formulation of a research problem
- Formulation of hypothesis
- Types of research design: research design for experimental, exploratory, and descriptive research

Unit III: Sampling Design

- Meaning and significance of sampling
- Sampling process and principles
- Essentials of a good sample
- Methods of sampling: random, stratified, judgment/purposive, double and multistage sampling
- Determination of sample size

Unit IV: Data Collection

- Types of data
- Methods of primary data collection
- Collection and limitations of secondary data

Unit V: Data Processing, Analysis, and Interpretation

- Steps in data processing: editing, coding, classification, and tabulation
- Analysis and interpretation of data

Unit VI: Tests of Significance and Analysis of Variance (ANOVA)

- Testing of hypothesis
- Z-test, Chi-square test, and F-test
- ANOVA: meaning, basic principles, assumptions
- One-way and Two-way ANOVA

M.COM 3rd SEMESTER
Title of the course : Security Analysis & Portfolio Management
Course Code: COM-3044
Course Credit : 4

Unit	Topics	Hours
I	**Investment & Market Fundamentals**: Investment alternatives, types of risk, primary vs. secondary markets, Sensex and Nifty methodology	15
II	**Security Analysis**: Macroeconomic, industry, and company analysis; technical analysis tools; EMH (Efficient Market Hypothesis)	20

Unit	Topics	Hours
III	**Portfolio Theory & Models**: Markowitz model, efficient frontier, Sharpe's single-index model, CAPM	15
IV	**Portfolio Management & Evaluation**: Portfolio strategies, rebalancing techniques, performance metrics (Sharpe, Treynor, Jensen ratios)	10
V	**Derivatives**: Futures and options, pricing and valuation, hedging techniques	10

M.COM 3rd SEMESTER
Course title: Accounting Theory and Practice
Course code: COM- ACC-3044
Credit hour: 04

Unit-1

Accounting Theory: Nature and Scope. Accounting methodology. Different approaches to theory construction. Conceptual framework of fir financial accounting and reporting. And practicality of various accounting principles and standards.

Unit-2

Issues in accounting standard setting. Accounting standards in India, Income, concepts for financial reporting. Measurements and reporting of revenues, expenses, gains and losses about IASB, IFRS.

Unit 3

Depreciation policy, and various methods of depreciation, Valuations of assets and Liabilities'. Revaluation of fixed assets and income measurement. Adjustments for changing prices and financial reporting.

Unit-4

Nature of ownership Equities. Creditor ship Securities. Corporate Reporting: Objectives, disclosure requirements, periodic and segment reporting. Harmonization of corporate reports. Recent developments in financial accounting and reporting.

Unit 5

Principle about Human resource accounting, inflation accounting, government accounting. Banking and insurance company's system of recording.

SEMESTER IV

M.COM 4th SEMESTER
Title of the course: Strategic Management
Course Code : COM–4014
Course Credit : 04

Unit I: Introduction to Strategic Management (Marks: 16)

- Strategy: concept, meaning, and evolution
- Strategic intent, vision, mission, and objectives
- Levels of strategy
- Strategic management process

Unit II: Environmental Analysis (Marks: 16)

- External environment: PESTLE analysis
- Industry analysis: Porter's Five Forces Model
- Internal environment analysis
- SWOT and TOWS matrix

Unit III: Strategy Formulation (Marks: 16)

- Corporate strategies
- Business-level strategies
- Functional strategies
- Strategic alternatives and choice

Unit IV: Strategy Implementation (Marks: 16)

- Strategy implementation process
- Organizational structure and leadership
- Resource allocation
- Organizational culture and ethics
- Managing strategic change

Unit V: Strategy Evaluation and Control (Marks: 16)

- Strategic evaluation techniques
- Strategic control systems
- Balanced Scorecard

- Corporate governance and CSR

M.COM 4th SEMESTER
Title of the course: Entrepreneurship Management
Course Code : COM–4024
Course Credit : 04
Total Mark : 80 +20 =100

Unit I: Entrepreneurship – Concept and Development (Marks: 16)

- Meaning, nature, and importance of entrepreneurship
- Entrepreneur vs. manager
- Types of entrepreneurs
- Entrepreneurial motivation and competencies
- Role of entrepreneurship in economic development

Unit II: Opportunity Identification and Business Planning (Marks: 16)

- Idea generation techniques
- Opportunity analysis
- Feasibility studies
- Business plan preparation
- Project appraisal

Unit III: Enterprise Formation (Marks: 16)

- Forms of business organization
- Legal and regulatory framework
- MSMEs and startup ecosystem in India
- Institutional support agencies

Unit IV: Entrepreneurial Finance and Marketing (Marks: 16)

- Sources of finance
- Venture capital and angel investors
- Financial planning and control
- Marketing strategies for startups
- Digital marketing

Unit V: Growth, Innovation, and Sustainability (Marks: 16)

- Growth strategies for enterprises
- Innovation and technology management

- Family business management
- Social entrepreneurship
- Problems and challenges of entrepreneurs

Title of the course: Risk Management – Tools & Applications
Course Code : COM–MGT–4034
Course Credit : 04
Total Mark : 80 +20 =100

Unit I: Introduction to Risk Management (Marks: 16)

- Concept of risk and uncertainty
- Types of risk: business, financial, operational, strategic, and environmental
- Risk management process
- Risk attitude and perception

Unit II: Risk Identification and Measurement (Marks: 16)

- Risk identification techniques
- Risk mapping and profiling
- Probability and risk measurement
- Decision-making under risk and uncertainty

Unit III: Risk Management Tools and Techniques (Marks: 16)

- Risk avoidance, reduction, retention, and transfer
- Insurance as a risk management tool
- Derivatives for risk management (forwards, futures, options, swaps)
- Hedging techniques

Unit IV: Risk Management Application (Marks: 16)

- Financial risk management
- Credit risk, market risk, and liquidity risk
- Operational and project risk management
- Enterprise Risk Management (ERM)

Unit V: Risk Control, Governance, and Emerging Issues (Marks: 16)

- Risk monitoring and control systems

- Risk reporting and governance
- Regulatory framework
- Emerging risks and case studies

M.COM 4th SEMESTER
Title of the course: Strategic Service Management
Course Code : COM-4034
Course Credit : 04

Unit I: Introduction to Service Management (Marks: 16)

- Nature and characteristics of services
- Service sector growth and importance
- Service marketing vs. product marketing
- Service strategy and competitive advantage

Unit II: Service Design and Development (Marks: 16)

- Service concept and service blueprinting
- New service development process
- Managing service encounters
- Role of employees in service delivery

Unit III: Service Quality and Customer Satisfaction (Marks: 16)

- Service quality concepts and models (SERVQUAL)
- Measuring service quality
- Customer satisfaction and loyalty
- Customer Relationship Management (CRM)

Unit IV: Strategic Service Operations (Marks: 16)

- Capacity and demand management
- Service supply chain management
- Technology and automation in services
- Managing service productivity

Unit V: Service Innovation and Globalization (Marks: 16)

- Service innovation and digital services
- E-services and service platforms
- Globalization of services
- Emerging trends and case studies

M.COM 4th SEMESTER

Title of the course: Micro Finance and Institutions

Course Code: COM-FIN- 4044

Course Credit: 04

Total Mark: 80+20=100

Unit 1: Introduction to Micro Finance (Marks: 16)

Micro Finance – Meaning and Concept, Nature and Scope, Objectives of micro finance, Micro Finance and Micro credit, Characteristics and Benefits of Micro Finance, Evolution of Micro Finance in India.

Unit 2: Micro Finance Institutions (Marks: 16)

Structure of Micro finance Institutions, Various models of MFIs and their functions, Sources of fund, credit delivery mechanism for micro credit, Non-Financial Services and MFIs.

Unit 3: Micro Finance in India (Marks: 16)

Indian financial sector – financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of Micro Finance in India.

Unit 4: Management of Micro Finance Institutions (Marks: 16)

Micro Finance Institutions- Fund management, Various types of risk in MFIs and their management, Performance Management – measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs.

Unit 5: Legal and Regulatory Framework for Micro Finance (Marks: 16)

Legal and regulatory framework for Micro Finance, Need for regulation of Micro Finance and Micro Finance Institutions, Various laws governing MF activities in India, The Cooperative Society Act, The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) bill 2012.

KRISHNAGURU ADHYATMIK VISVAVIDYALAYA

M.COM 4TH SEMESTER

Title of the Course: Heritage and Sustainable Tourism

Course Code: COM-VAC-4014

Couse Credit: 04

Total Mark: 80+20 = 100

Unit 1: Foundation of Tourism (15 Marks)

Concepts of "Atithi Devo Bhava" and global tourism trends, The 5A's of Tourism: attraction, accessibility, accommodation, amenities, and activities, Economic impact of tourism the community development.

Unit 2: Regional Tourism & Festivals (20 Marks)

The Assam Circuit: Tea Tourism, Wildlife (Kaziranga/Manas), and Majuli.

Cultural Attraction: Ambabuchi Mela, Hornbill Festival, and Bihu.

Pilgrimage: Kamakhya, Hajo, and the Satras of Barpeta.

Unit 3: Travel Operations and Hospitality (20 Marks)

Itinerary Building: Planning day-wise schedules and "Package Tours"

Homestays: Setting up and managing a rural homestay

Guest Relations: Professional Communication and handling "difficult tourists"

Unit 4: Digital Marketing & Sustainability (15 Marks)

Social media: Role of Instagram, vlogging, and Tripadvisor

Branding: Analysis of the "Awesome Assam" campaign

Eco-Tourism: Minimizing plastic use and protecting local culture.

Unit 5: Safety, Ethics & Regulations (10 Marks)

Tourist Safety: Basic first aid, emergency contacts, and local police help

Permits: Understanding ILP (Inner Line Permit) for North East States

Ethics: Respecting local customs, dress codes, and wildlife boundaries

Insurance: Importance of travel insurance for international visitors

KRISHNAGURU ADHYATMIK VISVAVIDYALAYA

M.COM 4TH SEMESTER

Title of the Course: Management of Financial Services

Course Code: COM-ACC- 4044

Couse Credit: 04

Total Mark: 80+20 = 100

Unit 1: Introduction (Marks: 16)

Review of Indian Financial System, Financial Services and its significance, Indian Financial Services Industry- Market Players – Commercial Banks, DFIs, Merchant Banks, Insurance Companies, Mutual Funds, NBFCs, Credit Rating agencies.

Unit 2: Management of Banking Services (Marks: 16)

Concept of Bank – Development of Banking in India, Types of Banks and their functions, Market Players, Retail Vs. Business Banking, Customer Relationship Management, Customer satisfaction, Asset and Liability Management in Banks, Recovery Management, Risk management in banks – Basel Norms.

Unit 3: Management of Insurance Services (Marks: 16)

Concept of Insurance – Insurance Business in India, Life and Non- Life Insurance, Important aspect of Insurance – Actuary, Underwriting, PoS, Claim Management, Marketing and

Distribution channel, Agents, Brokers, Direct Selling, Bancassurance, Risk Management in Insurance, Regulation of Insurance business- IRDA

Unit 4: Management of Capital Market Services (Marks: 16)

Review of Capital Markets in India, Management of New Capital Issues – IPOs, FPOs,

Rights and Bonus Issue, Issue Managers- instrument designing and pricing, Registrar,

Underwriter, Bankers to the issue, Brokers, Management of Stock Exchanges – Corporation Vs. Mutualisation of stocks exchanges, Members of Stock Exchanges – eligibility, duties and responsibilities, Listing of securities, Portfolio Management Services.

Unit 5: Credit Rating Services (Marks: 16)

Concept of Credit Rating- its significance, Rating Process- Types of ratings: Formal ratings

Vs. Shadow rating, Debt Rating, Equity Rating, Country Risk rating, Methodology-Rating Parameters, Credit Rating Agencies in India, Symbols and Implications, Registration of Credit Rating Agencies.