



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY
JNANASAGARA CAMPUS, BALLARI-583105

Department of Studies in
COMMERCE
SYLLABUS

Master of Science
(II Semester)

With effect from
2021-22



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

Department of Commerce

Jnana Sagara, Ballari - 583105



Distribution of Courses/Papers in Postgraduate Programme I to IV Semester as per Choice Based Credit System (CBCS) Proposed for PG Programs II – SEMESTER

Semester No.	Category	Subject code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
				IA	Sem. Exam	Total	L	T	P		
SECOND	DSC6	21COM2C6L	International Business	30	70	100	4	-	-	4	3
	DSC7	21COM2C7L	Operations Research for Business Decisions	30	70	100	4	-	-	4	3
	DSC8	21COM2C8L	Security Analysis and Portfolio Management	30	70	100	4	-	-	4	3
	DSC9	21COM2C9L	Advanced Cost Accounting Techniques	30	70	100	4	-	-	4	3
	DSC10	21COM2C10L	Strategic Marketing Management	30	70	100	4	-	-	4	3
	SEC2	21COM2S2L/P	Computerized Accounting	20	30	50	1	-	2	2	1
	DSC8T2	21COM2C2T/P	Security Analysis and Portfolio Management	20	30	50	-	1	2	2	*
Total Marks for II Semester						600				24	

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: International Business	Course Code: 21COM2C6L	
Course Credits: 4	Contact Hours per Week: 4	
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56	
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours	
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ Examine the influence of various environmental factors on global business operations.▪ Describe institutional framework for export promotion.▪ Analyse cost and benefits of foreign collaboration▪ Interpret legal issues related to global business		
Unit	Description	Hours
1	Introduction to International Business: Meaning, Scope, Drivers importance of International Business: Global Environment- Socio-cultural, Economic, Political and Technological ; International trade theories; Modes of entry; Stages of Internationalization; Recent trends in International business – Global sourcing, Technology Transfer.	10
2	Foreign Trade Policy and Regional Economic Integration: Introduction to Foreign Trade Policy, institutional framework for export promotion- EPZ/FTZ/100% EOUs, Quality control for exports, export prospects for select products and services: Regional economic integration Free Trade Area, Customs Union, Common Market, Economic Union, Monetary Union and Political Union etc: Trading Blocks: ASEAN, European Union, SAARC, SAPTA, NAFTA etc.	14
3	Multinational Corporations: Meaning, Definition, nature and importance of MNCs; Arguments for and against MNCs; Global Competitiveness – Global supply chain management, Global manufacturing strategies, Global negotiations, Global HRM; Corporate social responsibilities and ethical practices in MNCs.	12
4	Foreign Collaboration and Alliances: FDI- Meaning, nature, Types, factors influencing on FDI, Reasons for FDI, Cost and Benefits of FDI, Present scenario of FDI in India, Make in India- an overview.	10
5	Global Trade Mechanism and Related Institutions: Issues in Global trade – Tariffs and Non-Tariffs barriers, Pricing and regulations. World Trade Organisation- Basic Principles and framework, TRIPS, TRIMS, GATS, Anti-dumping duties and Dispute Settlement Mechanism. Related Institutions- IMF, IBRD, World Bank etc.	10

Recommended Books

1. Agarwal, O. P. (2009). International financial management. Himalaya Publishing House, Mumbai.
2. Aswathappa, K. (2008). International Business. Tata McGraw–Hill Education.
3. Ball D., McCulloch, W. H., Frantz, P. L., Geringer, M., & Minor, M. S. (2005). International Business: The Challenge of Global Competition. McGraw-Hill Higher Education.
4. Batra G, S., and Dangwal, R, C. (2007). International Business and New Trends. Nirali

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: OPERATIONS RESEARCH FOR BUSINESS DECISIONS	Course Code: 21COM2C7L	
Course Credits: 4	Contact Hours per Week: 4	
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56	
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours	
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Problem Solving etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none">▪ Identify appropriate OR techniques in dealing with business problems;▪ Formulate and solve Linear Programming Problems;▪ Build and solve Transportation and Assignment models;▪ Design and solve Machine Replacement models;▪ Apply the knowledge of Project management techniques like PERT and CPM to improve decision making and▪ Develop critical thinking and objective analysis of business problems involving decision making.		
Unit	Description	Hours
1	Operations Research and Linear Programming: Introduction, Development, Nature and Definitions, Characteristics, Phases of OR Study, Modelling in OR, Techniques of OR, OR in world and Indian Scenario. Linear Programming: assumptions of LP, Formulation of LP Problem and Graphical solutions for LPP.	12
2	Simplex Solutions for LP: Introduction, Definitions and notations, Computational Procedure of Simplex Method, Big-M Method, Two-Phase Method , Problem of degeneracy, Method to resolve the degeneracy.	10
3	Transportation and Assignment Models: Introduction, Mathematical Formulation and Tabular representation, Methods of obtaining initial basic feasible solutions, Optimum Solution, Unbalanced Transportation Problem. Assignment Models- Introduction, Mathematical Formulation of Assignment model, Methods of solutions to Assignment model- Hungarian Approach, Unbalanced Assignment models.	12
4	Replacement Models: Machines Replacement Models, Replacement of Items Deteriorating with Time, without time; Individual Replacement, Group Replacement.	10
5	Network Models (PERT and CPM): Introduction, Application of PERT/CPM Techniques, Basic Steps in PERT/CPM Techniques, Network Diagram representation-Rules for constructing the network diagram, types of Activities, Nodes/Events, Errors in PERT network. Determination of Critical Path – PERT, Estimating activity times, Project duration and critical path, Optimization of Project Time and Cost.	12

Recommended Books

1. Anitha. H.S. Operations Research. Excel Books. New Delhi.
2. Kantiswaroop and Manmohan Gupta. Operations Research. S Chand & Sons.
3. Sharma J K. Mathematical Models in Operations Research. Tata McGraw Hill Publishing Company Ltd.
4. Harvey M. Wagner. Principles of Operations Research with Applications to Management Decisions. Prentice Hall of India Ltd.
5. Sharma S D. Operations Research. Kedar Nath Ram Nath & Company.
6. Taha H A. Operations Research. Prentice Hall of India.
7. Sharma J K. Quantitative Techniques for Managerial Decisions. McMillan India Ltd.
8. Kapoor V K. Operation Research Technique for Management.
9. Gupta R K. Linear Programming.
10. Gupta M P and Sharma J K. Linear Programming for Management. National Publishing House.
11. Shrinath L S. Principles and Applications: Pert and CPM. Affiliated East West Press Pvt Ltd.

E-Resources

1. <https://youtu.be/llqhvtxr9U4>
2. <https://youtu.be/WAeATBIhrL4>
3. <https://youtu.be/JqrNeIByABA>
4. <https://youtu.be/ItOuvM2KmD4>
5. <https://youtu.be/KVGEXbmvsfk>
6. <https://youtu.be/M8POtpPtQZc>
7. <https://youtu.be/zN4AE1YjE2I>
8. <https://youtu.be/u3s-e9aKcog>
9. <https://youtu.be/pnJUzNFn3CA>
10. <https://youtu.be/kUAWB-s7u0Q>
11. <https://youtu.be/uPfbNyAla6c>
12. <https://youtu.be/vv8Sk4zZ6Hw>
13. https://onlinecourses.nptel.ac.in/noc22_mg30/preview

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Security Analysis and Portfolio Management	Course Code: 21COM2C8L	
Course Credits: 4	Contact Hours per Week: 4	
Continuous Internal Assessment (CIA) Marks: 30	Total Contact Hours: 56	
Semester-End Examination (SEE) Marks: 70	Duration of SEE: 3 Hours	
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none">▪ Define the concept of investment;▪ Differentiate between the investor and the speculator;▪ Describe the process of investment;▪ Analyse the securities and portfolio;▪ Construct portfolio by using different models and▪ Evaluate the performance of portfolio.		
Unit	Description	Hours
1	Investments: Meaning, Financial Investment and Economic Investment, Avenues of Financial Investment, Characteristics of Investment, Types of Investors – Individual Investors and Institutional Investors, Speculators, Sources of Financial Information, Investment Process, Concept of Return and Risk, Return – Expected Return and Holding Period Return, Elements of Risk – Systematic Risk –Interest Rate Risk, Market Risk and Purchasing Power Risk, Unsystematic Risk – Business Risk and Financing Risk, Measurement of Return and Risk – Total Risk and Systematic Risk (Numerical Problems).	12
2	Analysis of Securities: Concept, Approaches to Security Analysis – Fundamental Analysis – Economic Analysis, Industry Analysis, Industry Life Cycle, Company Analysis- Important Ratios for analysis of financial statements, and Technical Analysis – Concept, Charts –Line Chart, Bar Chart, Point and Figure Chart, Candlestick Charts, Basics of Dow Theory, Support and Resistance, Head and Shoulders, Moving Average Analysis, Moving Average Convergence and Divergence, Relative Strength Index, Market Breadth Analysis; Difference between Fundamental Analysis and Technical Analysis; Efficient Market Theory: Random Walk Theory, the Efficient Market Hypothesis, Forms of Market Efficiency, EMH Vs Fundamental and Technical Analysis.	12
3	Portfolio Construction, Analysis and Selection: Concept, Need for Creation of Portfolio, Measurement of Return and Risk of Portfolio, Importance of Correlation Coefficient of return of securities in reduction of risk, Portfolio of more than two securities, Harry Markowitz’s Modern Portfolio Theory and Sharpe’s Single Index Model. (All the Models shall be supported by numerical problems).	12
4	Asset Pricing Theories and Portfolio Revision: Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory (APT); Concept of revision of portfolio, Reasons for revision of portfolio, Strategies for revision of portfolio, Formula Plans for Revision of Portfolio. (Numerical problems)	10
5	Performance Evaluation of Portfolio: Need of Performance Measurement and	10

	<p>Evaluation, Measurement of Performance of Portfolio – Absolute Measure and Risk-adjusted Return Measure, Models for Performance Evaluation of Portfolio – Sharpe’s Ratio, Treynor’s Ratio, Jensen Measure and Fama’s Net Selectivity Measure. (Numerical problems)</p>	
<p>Recommended Books</p> <ol style="list-style-type: none"> 1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas. Investment. Tata McGraw-Hill Publishing Company Limited, New Delhi. 2. Cheney J and E Muses. Fundamentals of Investments. Paul, New York. 3. Clark, James Francis. Investment Analysis and Management. McGraw Hill. 4. Clifford Pistlese. Using Technical Analysis – The Basics. Vision Books, New Delhi 5. Dalton John M. How the Stock Markets Work. PHI, New Delhi. 6. Donald E Fischer and Ronald J Jordan. Security Analysis and Portfolio Management. Prentice-Hall of India Private Limited, New Delhi. 7. Fabozzi Frank J. Investment Management. Prentice Hall, International Edition. 8. Kevin S. Portfolio Management. PHI, New Delhi. 9. Punithavathy Pandian. Security Analysis and Portfolio Management. Vikas Publishing House Private Limited, New Delhi. 10. Prasanna Chandra. Investment Analysis and Portfolio Management. Tata McGraw-Hill Publishing Company Limited, New Delhi. 11. Robert A Strong. Portfolio Management Handbook. Jaico Publishing House, Mumbai. 12. Samir K Barua, Raghunathan V and Jayanth R Varma. Portfolio Management. Tata McGraw Hill Publishing Company Limited, New Delhi 13. Sharpe F William, Alexander J Gordon and Bailey V Jeffery. Investments. Prentice-Hall of India Private Limited, New Delhi. 14. Steve Lumby. Investment Appraisal and Financial Decisions. Chapman & Hall, London. <p>Business Dailies, Magazines and Journals</p> <ol style="list-style-type: none"> 1. Business Dailies (one of the following is compulsory for every student) <ol style="list-style-type: none"> a. The Hindu Business Line b. The Economic Times c. The Financial Times d. The Business Standard 2. Business Magazines and Journals for contemporary issues in financial sector. <p>E-Resources</p> <ol style="list-style-type: none"> 1. https://www.sebi.gov.in 2. https://www.nseindia.com 3. https://www.bseindia.com 4. https://www.moneycontrol.com 5. https://finance.yahoo.com 6. https://www.amfiindia.com 7. https://www.icai.org 8. https://www.icsi.edu 		

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Advanced Cost Accounting Techniques		Course Code: 21COM2C9L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none">• Describe the cost accounting techniques;• Prepare different kinds of budgets;• Apply the advanced cost accounting tools and techniques for taking managerial decisions; and• Formulate strategies relating to cost and pricing.• Assess divisional performance of business entities by using different performance measures.		
Course Contents		
Unit	Description	Hours
1	Marginal Costing and Decisions: Meaning of Marginal Cost and Marginal Costing; Ascertainment of Marginal Costs; Various Segregation Methods of Marginal Cost-problems. Break Even Analysis (BEA): Methods of Break Even Analysis for Mono-product Concerns - (i) Equational Approach (ii) Tabular Approach, and (iii) Graphical Approach; Application of Marginal Costing for Managerial Decisions: Areas of Application of Marginal Costing; (i) Product Diversification; (ii) Make or Buy Decision; ((iii) Optimum Level of Activity; (iv) Alternative Methods of Production; (v) Profitable Mix; (vi) Limiting Factor; and (vii) Pricing Decisions. (Problems to be taught)	12
2	Budget and Budgetary Control: Meaning and objectives of budget, budgeting and budgetary control; pre-requisites of budgeting process-budget period, budget committee and budget factor; classification and preparation of functional and master budgets; cash budget; fixed and flexible budgeting process – methods involved in preparing flexible budget; performance, programme and zero-base budgeting methods; advantages and limitations of budgeting; activity based budgeting. (Problems to be taught)	12
3	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Applications; Variance analysis – Material, Labour and Overhead (Two-way Analysis) Variance.	12
4	Transfer Pricing: Introduction, Meaning, objectives, applications, advantages and disadvantages and requisites of a sound transfer pricing system. Methods of transfer pricing-Market Based, Cost Based, Negotiated Transfer Pricing, Dual Prices, Setting Transfer Prices in Different Situations. Guiding principles in the fixation of transfer prices. (Problems to be taught).	10

5	Divisional Performance Measurement: Meaning, concepts, definitions and importance. Measurement of divisional performance – Financial measures: The Return on Investment (ROI), The Residual Income (RI), The Economic Value Added (EVA). Non-Financial Measures - Balanced Scorecard (BSC), Performance Prism. Limitations of Financial performance measures. (Problems to be taught).	10
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Recommended Books

1. Edward Blocher, Chen, Cokins and Thomas Lin. Cost Management – A Strategic Emphasis. TMH, New Delhi.
2. Hilton, Maher and Selto. Cost Management – Strategies for Business Decisions. TMH, New Delhi.
3. Hansen and Mowen. Cost Management – Accounting and Control. Cengage Publication, New Delhi.
4. Horngren, Foster and Datar. Cost Accounting – A Managerial Emphasis. PHI, New Delhi.
5. Colin Drury. Management and Cost Accounting. Cengage Publications, New Delhi.
6. Cecily Raiborn and M Kinney. Cost Accounting Principles. Cengage Publications, New Delhi.
7. Jain and Narang. Advanced Cost Accounting. Kalyani Publishers, Ludhiana.
8. J.K. Mitra. Advanced Cost Accounting. New Age International (P) Limited Publishers, New Delhi.
9. Robert Kaplan and Anthony Atkinson. Advanced Management Accounting, Pearson Education, New Delhi.
10. Tom Groot and Frank Selto. Advanced Management Accounting. Pearson Education, New Delhi.
11. Robert N Anthony and Govindarajan. Management Control Systems. TMH, New Delhi.
12. Madegowda J. Advanced Management Accounting. HPH, Mumbai.
13. Khan M.Y. and Jain P.K. Management Accounting. Tata McGraw Hill, New Delhi.
14. Kaplan R.S. and Atkinson A.A. Advanced Management Accounting, Prentice Hall, New Delhi.
15. J. H. Rossell, W.W. Frasure and D.H. Taylor. Managerial Accounting, Merrill, Columbus.
16. Colin Drury, Management & Cost Accounting. Cengage Learning EMEA.
17. M N Arora. A Textbook of Cost and Management Accounting. Vikas Publishing House.

E-Resources

1. <https://resource.cdn.icai.org/62021bos50397cp1.pdf>
2. https://www.icai.org/post.html?post_id=16949
3. <https://resource.cdn.icai.org/62033bos50397cp13.pdf>
4. <https://resource.cdn.icai.org/62034bos50397cp14.pdf>
5. <https://resource.cdn.icai.org/62035bos50397cp15.pdf>
6. <https://resource.cdn.icai.org/38620bos28170pm-cp11.pdf>
7. https://www.youtube.com/watch?v=_z4-7xr6ur8
8. <https://www.youtube.com/watch?v=X3c4XOmP7AE>
9. <https://www.youtube.com/watch?v=Ri1BQIACVpM>
10. <https://www.youtube.com/watch?v=dtbnWUXOwgI>
11. <https://www.youtube.com/watch?v=qvPQfL2-RLs>
12. <https://www.youtube.com/watch?v=z1ORVhB9A38>
13. <https://www.youtube.com/watch?v=h-86gcMEcCI>

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Strategic Marketing Management		Course Code: 21COM2C10L
Course Credits: 4		Contact Hours per Week: 4
Continuous Internal Assessment (CIA) Marks: 30		Total Contact Hours: 56
Semester-End Examination (SEE) Marks: 70		Duration of SEE: 3 Hours
Pedagogy: Classroom Lectures, Group Discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes		
After successful completion of this course, the students will be able to:		
<ul style="list-style-type: none">▪ Define the significant concepts with respect to strategic marketing management;▪ Describe different models to be considered for marketing strategy formulation;▪ Identify determinants of consumer behaviour;▪ Design marketing strategy by coordinating variables of marketing environment and▪ Evaluate critically different strategic marketing strategies.		
Course Contents		
Unit	Description	Hours
1	Strategic Intent- Introduction to Strategy, Vision and Mission Statements, Strategic Concepts and Strategic Levels, Marketing Strategy, Alternative Marketing Strategies- Generic and Specific, Corporate strategy decisions, Competitive Strategies of Strategic Business Units & Marketing implications.	12
2	Strategic Marketing Management: Nature, Scope, Process and Functions of strategic marketing management, Fundamentals of Marketing Strategies, Advanced Concepts and Approaches. Components of Strategic Marketing Management. Marketing Strategy Formulation, Strategic Implications of Marketing Decisions.	10
3	Marketing and Strategy Interface- PEST Analysis, SWOT Analysis, Approaches for Competitor Analysis, Competitive Advantage and Porter's Five Forces Model, Strategies for Market Leaders, Challengers, Followers and Market Nichers, Approaches to Customer Analysis, Identifying Market Opportunities-External & Internal Analysis. Assessing Market Opportunities Forecasting & Scenario Building for Strategic Flexibility, Marketing Myopia and its Dimensions. Case studies.	12
4	Strategic Evaluation and Understanding Customers: Strategic marketing evaluation-meaning, objectives and methods. Understanding Customers, Determinants of Consumer Behaviour and Models of Consumer Behaviour. Segmentation, Targeting, Differentiation & Positioning. Brand Resonance, Crisis Marketing and Unique Selling Proposition.	12
5	Strategy and Functional Areas: Product Strategies, Pricing Strategies, Promotional Strategies and Distribution Strategies. Issues and challenges of strategic marketing. Recent Trends in Strategic Marketing Management- E- Marketing, Social Media Marketing, Event Marketing, CRM, Virtual Marketing. Marketing	10

	Ethics, Sustainable Marketing, Green Marketing and Developmental Marketing.	
<p>Recommended Books</p> <ol style="list-style-type: none"> 1. Hill and Jones. Strategic Management. All India Publishers, Chennai. 2. Hitt, Ireland, Hoskinson and Mankikutty. Strategic Management - A South Indian Perspective. Cengage Publishers. 3. Upendra Kachru. Strategic Management. TMH Publishers. 4. Philip Kotler. Marketing Management – Analysis, Planning and Control. Pearson Publisher. 5. Lawrence R Jaunch and Sillian B Blaeck. Business Policy and Strategic Management. 6. M. E Porter. Competitive Advantage. Free Press, New York. 7. Dwyer. Business Marketing. TMH Publisher. 8. Kumar N. Marketing as strategy. Massachusett, Harvard Business School Publishing. 9. Anderson C.H and Vincze J W. Strategic Marketing Management. Boston, Houghton Mifflin. 10. Ferrell O.C and Hartline M.D. Marketing Strategy. South Western, Thomson learning. 11. Philip Kotler. Marketing Management- Analysis, Planning and Control, Pearson. 12. Boyd and Westfall. Marketing Research- Text and Cases. Dreamtech Press. 13. Baker M J. Marketing Strategy and Management. Palgrave McMillan. 14. Crawens D W. Strategic Marketing. Homewood, Illinois: Irwin. 15. Kerin R A and Peterson R A. Strategic Marketing Problems: Cases. 		

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Computerized Accounting		Course Code: 21COM2S2 L/P
Course Credits: 2		Contact Hours per Week: 2
Continuous Internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		1 hour
Pedagogy: Lectures, Group Discussion, Hands on exercises in Computer Lab, Oral presentations, etc (latest version of Tally Package is to be used).		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ Differentiate between manual accounting and computerized accounting;▪ Reduce monotony of doing repetitive accounting tasks;▪ Generate real time comprehensive business reports and records and▪ Use Tally software for getting accounting statements for GST purposes.▪ Maintain all accounting records digitally.		
Course Contents		
Unit	Description	Hours
1	Computerized Accounting (CA): Concept, Manual System of Accounting v/s Computerised Accounting, Process, Components, Advantages and Disadvantages of Computerised Accounting; Different Accounting Software and their applications. Concept of XBRL and Black Chain Accounting- Concept, Benefits, Distributed Ledger, Block Chain Network, Public and Private Block Chain.	6
2	Accounting in Tally ERP: Concept, Features, Merits, Development of Tally, Getting Started with Tally ERP, Creating a company, Selecting a Company, Altering a Company, Closing a Company, Account Information, Account Groups, Using of Configuration and Features; Groups and Ledgers - Creating, Display, Altering and Deleting Groups and Ledgers, Creating Multiple Ledgers; Exit from Tally and Deleting a Company; Voucher Types-Accounting, Inventory; Inventory-Creating Stock Groups, Categories, Items; Units of Measures.	8
3	Data Entry and Preparation of Reports: General Journal; Ledger; Voucher and Entry of vouchers; Sales Entries; Purchase Entries; Cash Receipt Entries; Cash Payment Entries; Bank transaction Entries, Maintain the Records of Sales and Customers; Quotations to customers; Sales orders; Sales Invoices; Sales receipts; Record of Customers; Sales report; Customer Report. Display and Report: Financial Reports, Inventory Report, Stock Summary, Account Receivable report; Account Payable report. Preparing Invoice and Payroll, Using GST and Ratio Analysis.	8
Computer Programming Lab Activities 1. Creating Company, Ledger, Groups Voucher using Tally.		

	<ol style="list-style-type: none"> 2. Creating Unit, Stock, Categories and Items using Tally. 3. Calculation of GST using Tally. 4. Preparation of Invoice, Payroll and Displaying various Financial and Inventory Reports. 	
<p>Recommended Books</p> <ol style="list-style-type: none"> 1. Gupta R.L. and Radhaswamy. Advanced Accountancy Volume –I. S.Chand Publication. 2. Shashi .K. Gupta. Management Accounting. Kalyani Publication. 3. Ravi M. Kishore. Advanced Cost and Management Accounting. Taxmann's Publication. 4. P C Tulusian. Financial Accounting. Pearson publication. 5. Tally Accounting Software Manuals - Volume 1& 2. Tally Solutions Ltd. 6. Nadhani A.K. and K.K. Nadhani. Tally 9 Comprehensive Guide. BPB Publications. 7. Sharma Neeraj, Dhiraj, et al. Computer Application in Accounting. Kalyani Publication. 8. Sharma Neeraj and Malhotra T.D. Computerised Accounting in Business System. Kalyani Publication. 9. Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller and Steven Goldfeder. Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction. Princeton University Press. 10. Antonopoulos, Mastering Bitcoin: Unlocking Digital Crypto-currencies. 11. Satoshi Nakamoto. Bitcoin: A Peer-to-Peer Electronic Cash System. 12. Gavin Wood. ETHEREUM: A Secure Decentralized Transaction Ledger. Yellow Paper. 13. Nicola Atzei, Massimo Bartoletti, and Tiziana Cimoli. A Survey of attacks on Ethereum smart contracts. 		

Department of Studies in Commerce

Master of Commerce (M.Com.)

Semester – II

Course Title: Security Analysis and Portfolio Management		Course Code: 21COM2C2T/P
Course Credits: 2		Contact Hours per Week: 2
Continuous Internal Assessment (CIA) Marks: 20		Total Contact Hours: 22
Semester-End Examination (SEE) Marks: 30		Assessment is to be conducted by the Concerned Course Teacher based on criteria approved by the Board of Studies.
Pedagogy: Tutorials, Group Discussion, Hands on exercises, Oral presentations, etc (MS Excel and Solver to be used for this course).		
Course Outcomes After successful completion of this course, the students will be able to: <ul style="list-style-type: none">▪ Prepare different kinds of Charts and figures;▪ Analyse the securities and portfolio;▪ Construct portfolio and▪ Evaluate the performance of portfolio.		
Course Contents		
Unit	Description	Hours
1	Return and Risk: Measurement of Return and Risk – Total Risk and Systematic Risk. Analysis of Securities: Fundamental Analysis - Important Ratios for analysis of financial statements, and Technical Analysis – Preparation of Charts –Line Chart, Bar Chart, Point; Moving Average Analysis, Relative Strength Index, Market Breadth Analysis.	8
2	Portfolio Construction, Analysis and Selection: Measurement of Return and Risk of Portfolio, Importance of Correlation Coefficient of return of securities in reduction of risk, Harry Markowitz’s Model – Covariance, Correlation Coefficient, Variance, Two Asset Portfolio.	7
3	Performance Evaluation of Portfolio: Measurement of Performance of Portfolio – Absolute Measure and Risk-adjusted Return Measure, Models for Performance Evaluation of Portfolio – Sharpe’s Ratio, Treynor’s Ratio, Jensen Measure and Fama’s Net Selectivity Measure.	7
Recommended Books <ol style="list-style-type: none">1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas. Investment. Tata McGraw-Hill Publishing Company Limited, New Delhi.2. Clifford Pistoiese. Using Technical Analysis – The Basics. Vision Books, New Delhi.3. Donald E Fischer and Ronald J Jordan. Security Analysis and Portfolio Management. Prentice-Hall of India Private Limited, New Delhi.4. Manish Nigam. Data Analysis with Excel. BPB Publications.5. Paul McFedries. Excel Data Analysis Visual Blueprint. Wiley, New Delhi.6. Prasanna Chandra. Investment Analysis and Portfolio Management. Tata McGraw-Hill Publishing		

Question Paper Pattern for Semester-End Examination

For Discipline Specific Core (DSC) and Discipline Specific Elective (DSE) Courses

(This pattern is applicable to New Syllabus prepared in line with New Education Policy – 2020 with effect from the Academic Year 2021-22)

Name of the Examination Course

Code:

Title of the Course

Time: 3 Hours

Max. Marks: 70

Note: Answer any FIVE of the following questions with Question No. 1 (Q1) is Compulsory. Each question carries FOURTEEN marks.

Q1.

Q2.

Q3.

Q4.

Q5.

Note: Question No.1 to 5 should be one question from each unit (Unit I to Unit V) chronologically. The Questions may be a whole or it may consist of sub-questions such as a, b, c etc.

Q6.

Note: Question No.6 shall be from Unit II and III. The Question may be a whole or it may consists of sub questions such as a, b, c etc.

Q7.

Note: Question No.7, shall be from Unit IV and V, the Question may be a whole or it may consists of sub questions such as a, b, c, etc.

Q8.

Note: Question No-8 shall be from Unit II, Unit III, Unit IV and Unit V. The question shall have the following sub-questions and weightage i.e., a – 05 marks, b – 05 marks and c – 04 marks.

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**Question Paper Pattern for Semester-End Examination
For Skill Enhancement Course (SEC)**

**(This pattern is applicable to New Syllabus prepared in
line with New Education Policy – 2020 with effect from the
Academic Year 2021-22)**

Name of the
Examination Course Code:
Title of
the Course

**Time: 1 Hour
30**

Max. Marks:

Note: Answer **ALL** the questions. Each question carries **ONE** mark.

There shall be Multiple Choice-based Questions [MCQs] with four options and with Question Paper set of A, B, C and D Series for the duration of one hour (First Fifteen Minutes for the Preparation of OMR and remaining Forty-Five Minutes for answering thirty questions). The Answer Paper is of OMR (Optical Mark Reader) Sheet.

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Question Paper Pattern for COURSES with TUTORIAL

For the courses with tutorial component, there is no Semester-End Examination (SEE) at the centralised level to the component C3. The liberty of assessment of C3 shall be with the concerned course teacher. The teacher must present innovative method of evaluation of component C3 before the respective BoS for approval and the same must be submitted to the Registrar and Registrar (Evaluation) before one month after the commencement of the academic year.

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