



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾವುಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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No. KU/Aca(S&T)/MGJ-509/BOS /Comm(PG) /25-26/263

Date: 09 DEC 2025

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಜಾರಿಯಲ್ಲಿರುವ M.Com 2ನೇ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮದ
ತೀರ್ಪಿಕೆ (title) ಯಲ್ಲಿ ಅಲ್ಪಬದಲಾವಣೆ ಮಾಡಿದ ಪಠ್ಯಕ್ರಮ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸ್ನಾತಕೋತ್ತರ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಸಭೆ ನಿರ್ಣಯ ಸಂ: 5 ದಿ: 19.08.2025
2. ವಾಣಿಜ್ಯ ನಿರ್ಮಾಣ ಸಭೆಯ ನಿರ್ಣಯ ಸಂ: 04, ದಿನಾಂಕ: 13.09.2025
3. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂ: 43, ದಿನಾಂಕ: 28.10.2025.
4. ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 4.12.2025

ಮೇಲಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಜಾರಿಯಲ್ಲಿರುವ
M.Com 2ನೇ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮದ ತೀರ್ಪಿಕೆ (title) ಯಲ್ಲಿ ಅಲ್ಪಬದಲಾವಣೆ ಮಾಡಿದ ಪಠ್ಯಕ್ರಮವನ್ನು ಕೆ.ವಿ.ವಿ.
ಅಂತರ್ಜಾಲದಿಂದ www.kud.ac.in ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ, ವಿದ್ಯಾರ್ಥಿಗಳು ಹಾಗೂ
ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯ ಪ್ರವೃತ್ತರಾಗಲು ಸೂಚಿಸಲಾಗಿದೆ.

ಆಡಳಿತ: ಮೇಲಿನಂತೆ.

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SHANKAREPPA ಕುಲಸಚಿವರು
Date: 05-12-2025 12:24:06

ಗೆ

1. ಅಧ್ಯಕ್ಷರು, ಸ್ನಾತಕೋತ್ತರ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಡೀನರು, ವಾಣಿಜ್ಯ ನಿರ್ಮಾಣ, ಸ್ನಾತಕೋತ್ತರ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಪ್ರತಿ:

1. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ಶಾಖೆ, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆಪತ್ರ / ಗೌಪ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾರ್ಥಿ (ಪಿ.ಜಿ.ಪಿಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ
ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.

M.Com Semester – II

Discipline Specific Course (DSC)-

Course Title: - Financial Reporting Standards

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hours per week	Total No. of Lectures / Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives:

The course aims at providing an understanding of theoretical concepts of corporate financial reporting trends and to develop skills in interpretation of financial statements of global organizations.

Course Outcomes

The following are the course outcomes:

1. Explain concept of financial reporting and the process of their development
2. Identify the development of accounting standards in India
3. Discuss the process of developing accounting standards in India
4. State the legal provisions regarding the enforcement of accounting standards
5. Distinguish between FRS and ASs of India
6. Describe the measure accounting standards on fixed assets, depreciation, inventory etc
7. Explain the distinction between continuing and discontinuing operations
8. Identify the significance of deferred taxes and its accounting
- 9.

Module – 1: Financial Reporting Standards (FRS) or Indian Accounting Standards (IND AS): Introduction, Meaning, objectives, types, significance of Indian accounting standards, development of accounting standards in India and the world over-USA and UK, IFRS and Ind AS, applicability, Carve-outs/carve-in; first time adjustment and transition adjustments; Ind AS (Ind AS 2, 7).; Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS

Module - 2: Ind AS (12, 16, 19, 21, 23): Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS .

Module - 3: Ind AS(33, 36, 38, 40): Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS

Module - 4 : Ind AS (102, 105, 109, 113): Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS

Module - 5: Applicable Accounting Standards for – Ind AS 110 and Ind AS 27 – Separate Financial Statements; Ind AS – 28 – Investments in Associates and Joint Ventures application of equity method; Ind AS 111 – Joint Arrangements – Meaning and characteristics of Joint Arrangement – financial statements of parties to a joint arrangement – joint operations and joint ventures; Ind AS 112: Disclosure of Interest of Other Entities – objective, scope and disclosure; and Associated individual financial statements, consolidated financial statements and investments in associates and joint ventures;

Suggested Readings

1. M.P.Vijayakumar; First Lessons in Financial Reporting, Snow White Publication, Mumbai.
2. D.S.Rawat; Students' Guide to Ind AS, coverage IFRS, Taxmann Publication, New Delhi.
3. Rajakumar S Adukia; Hand book on Indian Accounting Standards(Ind AS) converged global accounting standards, Taxmann Publication, New Delhi
4. Praveen Sharma and Kapileshwar Bhalla; Financial Reporting, Taxmann Publication, New Delhi.
5. Dolphy D Souza and Vishal Banasal; India AS, Taxmann Publication, New Delhi.
6. Kamal Garg; Practical Guide to Ind AS, Bharat Law House Pvt Ltd.
7. Charles H Gibson; Financial Reporting and Analysis, Cenage Learning, New Delhi
8. L.S.Porwal; Accounting Theory; Tata Mcgraw Hill, New Delhi.
9. Andrew Higson, Corporate Financial Reporting-Theory and Practice, Sage Publication, New Delhi.
10. Barrie Elliot and Jamie Elliot, Financial Accounting and Reporting, PHI New Delhi

Suggested Practicals/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Examine the applicability of accounting standards in India and extent of communication
2. List out all accounting standards and compare them with Ind Accounting Standards
3. Examine the extent of adoption of accounting standards by any of the listed companies
4. Identify the accounting policies that are to be disclosed in annual reports by companies
5. Study accounting of 'fixed assets' by companies in India as per applicable accounting standards (select one or two listed companies)
6. Analyze the extent of compliance with the standards relating to 'depreciation' by one or two listed companies
7. Conduct group discussion among students by assigning accounting standards among the groups
8. List out deferred assets/liabilities as per Ind accounting standards or accounting standards
9. Conduct compliance of listed companies with consolidated financial statements among Sensex or Nifty 50 companies
10. Examine disclosure by Indian companies relating to impairment of assets

FormativeAssessmentforTheory	
AssessmentOccasion/type	Marks
InternalAssessmentTest (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>Formative Assessment as per guidelines.</i>	

M.Com Semester – II

Discipline Specific Course (DSC)-

Course Title: - Mergers, Acquisitions and Corporate Restructuring

Course Code:

Type of Course	Theory /Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours /Semester	Duration of Exam	Formative Assessment marks	Summative assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Learning Objectives: The course is designed to equip students with the basic understanding of corporate mergers and to develop skills for valuation and integration of corporate mergers.

Course Outcomes

The following are the course outcomes:

1. State the reasons or motives for corporate mergers
2. Identify the merger waves and the reasons for their occurrence
3. Distinguish various merger types
4. State the role of due diligence
5. Explain the factors to be considered in target identification and the valuation methods
6. Discuss the legal provisions involved in merger and acquisitions
7. Explain the methods of determining exchange ratio and the impact of market price and EPS
8. Distinguish between merger and takeover and reasons for takeovers
9. Identify the major regulations of takeover code
10. Describe the reasons for merger failures and steps involved in minimising the risk of merger failure

Module– 1: Mergers and Acquisitions- meaning, types and motives; merger waves – meaning, classification and reasons; industrial shocks and industrial clustering; theories of corporate mergers - efficiency theories, information and signaling, free cash flow hypothesis; agency problems and managerialism, taxes, market power, redistribution; etc; neo-classical and behavior theories – Industrial Shock Theory, Q-Theory etc; measurement of cost and benefits of mergers; sources and measurement of value creation in mergers;

Module– 2: Valuation and Financing of Mergers- Merger Process – Steps involved; identification of target companies; due diligence process – target valuation methods; determination of stock exchange ratio – book value, EPS and MPS methods – usefulness of P/E ratio; methods of payment; legal process of mergers in India; merger failures – meaning, reasons and strategies to control merger failures; methods of analysis of post-merger performance; analysis of merger trends and failures in India.

Module – 3: Market for Corporate Control – Meaning, objectives and types of takeovers; open offer v/s tender offer; SEBI's takeover code – meaning, objectives and code regulations; Takeover Defensive Mechanism – meaning, need and importance; types of defensive mechanism and effects; selection of suitable defensive mechanism; takeovers in India and defenses employed; financing of takeovers.

Module – 4: Other forms of restructuring: meaning, reasons and significance of corporate restructuring; forms of restructuring –expansion, sell-offs, corporate control and changes in ownership structure; debt and equity restructuring, exit strategies; sources and measurement of value creation in corporate restructuring; corporate restructuring in India-private and public sector enterprises; effects of restructuring.

Module – 5: Industrial Sickness – Meaning, causes and symptoms of industrial sickness; magnitude of industrial sickness in India; prediction of industrial sickness – univariate and multivariate methods – Beaver’s study; Altman’s Prediction Model; L C Gupta’s Model; rehabilitation and revival sick units; sickness in India among SMEs and manufacturing sector; Indian Bankruptcy Code

Suggested Readings

1. J.F. Weston, K S Chung & S E Hoag, Mergers Restructuring and Corporate Control, PHI, New Delhi.
2. J.F. Weston, Mitchell and Mulherin, Takeovers, Restructuring and Corporate Governance, Pearson Publications, New Delhi.
3. Patrick Gaughan, Mergers, Acquisitions and Corporate Restructuring, John Wiley, New Delhi.
4. Robert F Bruner, Applied Mergers and Acquisitions, John Wiley Publications, New Delhi.
5. Donald M DePamphilis, Mergers, Acquisitions and Other Restructuring, Elsevier, New Delhi.
6. Amy L Pablo and Mansour Javidan, Mergers and Acquisitions, Blackwell Publications, New Delhi.
7. Sudi Sudharshanam, Creating Value through Mergers and Acquisitions, Pearson Education, New Delhi.
8. I M Pandey, Financial Management, Vikas Publications, New Delhi.
9. M Y Khan and P K Jain, Financial Management, McGraw Hill, New Delhi.
10. Prasanna Chandra, Financial Management, McGraw Hill, New Delhi.

Suggested Practical/Assignments/Activities

The course has to be taught by conducting the following skill-oriented practicals/activities and this assignment shall carry 10 marks.

1. Identify trends in mergers and acquisitions in India for over 10-year or more years and classify them by type of merger
2. Analyze the motives and reasons for mergers in India
3. Collect the press announcements of recent mergers and analyze them into sectors, methods of payment and other aspects
4. Using market model approach, compute announcement effect of merger announcement on shareholder wealth
5. Collect recent merger announcements and perform valuations of target companies. Compare your valuations with management or market valuations
6. Examine the process of integration of any recent merger in India
7. List out cross-border mergers in India and identify the major country investing in India – outbound and inbound deals.
8. Analyze post-merger financial performance of selected mergers in India
9. List out merger failures in India and the word over with reasons and suggestions to overcome
10. Analyze market performance of completed deals including financial performance in post-merger period

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Assessment Test (at the end of 2 nd month)	10
Assessment of Practicals	10
Total	20Marks
<i>Formative Assessment as per Guidelines.</i>	

