

**VIKRAMA SIMHAPURI UNIVERSITY:
NELLORE**

DEPARTMENT OF COMMERCE



**CBCS SYLLABI (2017-19)
M.Com. (Regular)**

VIKRAMA SIMHAPURI UNIVERSITY; NELLORE
DEPARTMENT OF COMMERCE
COURSE STRUCTURE FOR M.COM (Regular)
(Effective from the batch of students admitted during the academic year 2017-18)
SEMESTER – I & II (2017-18)

| Code | Title of the Paper | Core / Optional | No. of Credits | Exam. Duration | IA* | SEE** | Total |
|------------|--|-----------------|----------------|----------------|-------|-------|-------|
| M.Com. 101 | Management and Organizational Behaviour | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 102 | Business Environment & Policy | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 103 | Managerial Economics | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 104 | Marketing Management | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 105 | (A) Corporate Financial Accounting | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| | (B) Customer Relationship Management | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 106 | Human Values and Professional Ethics-I | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 201 | Quantitative Techniques and Business Decisions | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 202 | Financial Management | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 203 | Human Resource Management | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 204 | Computer Applications in Business | Core | 4 | 2 Hours | 20+30 | 50 | 100 |
| M.Com. 205 | (A) Working Capital Management | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| | (B) Marketing Research | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 206 | Human Values and Professional Ethics-II | Core | 4 | 3 Hours | 30 | 70 | 100 |

SEMESTER – III & IV (2018-19)

| Code | Title of the Paper | Core / Optional | No. of Credits | Exam. Duration | IA | SEE | Total |
|--------------|--|-----------------|----------------|----------------|------------|-------------|-------------|
| M.Com. 301 | Personality Development & Soft Skills | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 302 | Security Analysis and Portfolio Management | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 303 | Accounting for Managerial Decisions | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 304 | Financial Markets and Services | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 305 | (A) Mergers and Acquisitions | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| | (B) Advertising and Sales Promotion | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 306 | Basics of Financial Accounting | EE # | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 307 | Basics of Entrepreneurship Development | EE | 4 | 3 Hours | 30 | 70 | 100 |
| Code | Title of the Paper | Core / Optional | No. of Credits | Exam. Duration | IA | SEE | Total |
| M.Com. 401 | Corporate Tax Planning and Management | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 402 | E-Commerce | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 403 | Entrepreneurship Development | Core | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 404 | Project Report and Viva-Voce @ | Core | 4 | | | | 100 |
| M.Com. 405 | (A) Insurance and Risk Management | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| | (B) Logistics and Supply Chain Management | Optional | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 406 | Capital Markets | EE | 4 | 3 Hours | 30 | 70 | 100 |
| M.Com. 407 | Tax Planning for Individual Assessee | EE | 4 | 3 Hours | 30 | 70 | 100 |
| TOTAL | | | 96 | | 720 | 1680 | 2400 |

Total Mandatory Credits = 70

Note: 1. The student has to choose one optional from each semester either A or B papers. If student selects 105 A He / She should select 205A, 305A and 405A. Similarly for paper B.

- 2. @ Project report will be valued for 70 marks and viva-voce will be conducted for 30 marks.**
- 3. * IA- Internal Assessment, ** SEE- Semester End Exam**
- 4. # EE – External Electives for other than Commerce Students**

M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2017-18

M.Com 101: MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR

- UNIT – I Management – Nature and Process of Management – Evolution of Management thought – Managerial functions - Motivation – Characteristics – Sources – Types and Theories of motivation – Business ethics - Social responsibilities of business management.
- UNIT – II Introduction to Organizational Behaviour: Organizational Behaviour; Definition – Nature - Scope –Importance – Fundamental concepts – Historical evolution and development of OB- Models of OB – OB as interdisciplinary subject.
- UNIT – III Foundations of group behaviour: Types of groups – Formation of group – Group Cohesiveness - Teams and team building – Leadership - Theories of leadership.
- UNIT – IV Organisational Process: Foundations of organisational structure – Types - Management of Organisational conflicts and negotiations.
- UNIT – V Organisational dynamics - Organisational change and development – Organisation culture – Culture adjustment – Managerial response.

REFERENCE BOOKS:

1. Aswathappa K., Organisational Behaviour: Text, Cases and Games, Himalaya Publishing House, Hyderabad.
2. Sarma V.S.Veluri, Organisational Behaviour – An interactive Learning Approach, Jaico Publications, Mumbai, 2009.
3. Jennifer M, George and Gareth R, Jones – Understanding and Managing Organizational Behavior, Pearson Education, New Delhi.
4. Stephen P. Robbins, Organisational Behaviour, Prentice-Hall of India Private limited, New Delhi.
5. Jit S.Chandan, Organisation Behaviour , Vikas Publishing House, New Delhi
6. John W. Newstrom and Keith Davis, Organisational Behaviour, Human Behaviour at work, Tata McGraw Hill Publishing House, New Delhi.
7. Fred Luthans, Organisational Behaviour, Tata McGraw Hill Publishing House, New Delhi.

M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2017-18

M.Com 102: BUSINESS ENVIRONMENT AND POLICY

- UNIT – I Business and its environment : Nature and Scope of business – Characteristics of contemporary business – Nature and significance of business environment – Types of environment – Internal and External environment – Micro and Macro Environment – Environmental Scanning - Environmental analysis – Techniques approaches to environmental analysis – Changing dimensions of business environment.
- UNIT – II Economic environment of business : Nature and elements of economic environment - Basic economic systems – Economic planning in India – Industrial policy- Fiscal policy - Monetary policy – EXIM policy – Public sector and economic development – Economic reforms - liberalization – Impact of New economic policy.
- UNIT – III Political-legal environment of business: Political institutions – Legislature – Executive - Judiciary – Judicial activism – Government and business state intervention control systems – Regulatory framework for control of economic activity.
- UNIT – IV Socio-cultural environment: Nature and impact of culture in business – Ethics in business – Cultural diversities - Business and society – Business participation in cultural affairs – Social responsibilities of business –Corporate governance in India.
- UNIT – V Global and technical environment – Features of globalisation – Problems and Benefits of MNCs – Emerging challenges of international business –Economic effects of technology – Management of technology – Status of technology in India – Policy towards science and technology.

REFERENCE BOOKS:

1. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi.
3. Kohli.S.L. and Resutra N.K, Business Environment, Kalyani Publishers, New Delhi 2005.
4. Fernando A.C, Business Environment, Pearson Education, New Delhi.
5. Misra.S.K, and V.K.Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2008.
6. Agrawal. A.N., Indian Economy: Problems of Development and Planning, New Age Publications, New Delhi, 2008.
7. Misra.S.K., and V.K.Puri, Economic Environment of Business, Himalaya Publishing House, New Delhi, 2008.
8. Raj Agrawal, Business Environment, Excel Books, New Delhi, 2008.

M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2017-18

M.Com 103 : MANAGERIAL ECONOMICS

- UNIT – I Introduction : Meaning and definition of Managerial Economics – Principles and Scope of ME – Characteristics – Uses of ME - Role and responsibilities of a managerial economist.
- UNIT – II Demand forecasting: Nature and scope of forecasting – Objectives – Methods of demand forecasting – Opinion polling and statistical methods - Criteria for good forecasting method – Forecasting demand for new products.
- UNIT – III Cost analysis : Cost concepts and classification – Cost output relationship in short run and long run – Economies of scale – Cost function – Cost control and cost reduction.
- UNIT – IV Production analysis: Basic concepts and types – Law of variable proportions - Factors of production and returns to scale – Cobb-Douglas production function – Opportunities for multiple products – Policy on adding new products and dropping old products.
- UNIT – V Nature of profits: Different views of profits – Profit functions –Measurement of Profit - Policies on profit maximization – Profit planning – Managerial uses of break even analysis.

REFERENCE BOOKS:

1. Joel Dean, Managerial Economics, Prentice Hall Ltd., India.
2. Varshiney & Maheswari, Managerial Economics, Sultan Chand & Co.
3. Mehatha P.L., Managerial Economics, Sultan Chand & Co.
4. Dwivedi D.N., Managerial Economics, Himalaya Publishing House.
5. Mote, Paul & Gupta, Managerial Economics, Tata Mc Graw Hill Ltd.

M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2017-18

M.Com. 104: MARKETING MANAGEMENT

- UNIT – I Introduction: Evolution of marketing concept; Nature and scope of marketing; 4Ps of marketing mix; Marketing environment; Consumer behavior; Models of consumer behavior; Buying motives; Types of buying behavior; Factors influencing buyer behavior; Bases for market segmentation; E-marketing technologies.
- UNIT – II Product mix: Classification of products – New product development process – Product mix and product line decisions – Branding and packaging strategies – Product life cycle (PLC); Price mix: Price objectives; Factors influencing pricing policies; various pricing policies.
- UNIT – III Place mix: Functions of channels; Channel selection; Supply chain management; Promotion mix; Development of effective communication – Selection of advertising media and agency – Purposes and tools of sales promotion – Purposes and principles of personal selling – Public relations – E-CRM.
- UNIT – IV Marketing Information System (MIS): Components of MIS – Internal records system, Marketing intelligence system, Marketing research system, marketing decision support system; Importance and scope of Marketing research system; Marketing research process; Profile of marketing research in India; Marketing research agencies in India.
- UNIT – V Services Marketing: Features of services – Goods Vs. Services marketing – 7Ps of marketing mix – Marketing triangle of services– GAP model of services quality - Strategies for services marketing.

REFERENCE BOOKS:

1. Philip Kotler: Marketing Management – Analysis, planning, implementation, and Control, Prentice Hall of India, New Delhi.
2. Ramaswamy, V.S.: and Namakumari: Marketing Management – Planning implementation and control, Mc Millan India Ltd., New Delhi.
3. Govindharajan, Marketing Management, PHI, New Delhi.
4. Gandhi, J.C., Marketing – A managerial introduction, Tata Mc Graw Hill, New Delhi.
5. Panda, Marketing Management, Excel Publications: New Delhi.
6. Valarie A, Ziethaml and Mary Jo Bitner, Services Marketing, Tata Mc Graw Hill, New Delhi.

M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2017-18

M.Com 105 A: CORPORATE FINANCIAL ACCOUNTING

- UNIT – I Accounting as an information system: Accounting – Users of accounting information – GAAP accounting environment – Fields of accounting activity – Ethical issues in accounting – Role of computers in accounting (Theory only).
- UNIT – II Valuation of goodwill: Factors affecting goodwill – Types of goodwill – Need for goodwill valuation – Methods of goodwill valuation - Average method – Super profit method – Annuity method (Theory and problems).
- UNIT – III Inflation accounting: Meaning - Need and scope – Price level changes and financial statements – Approaches to Price Level Accounting – Current Purchasing Power Accounting – Current Cost Accounting – Merits and demerits (Theory and problems).
- UNIT – IV Holding company accounts: Meaning and definition of holding company and subsidiary company – Pre-acquisition and Post acquisition of profits – Goodwill or capital reserve – Minority interest – Cross holdings – Chain holding - Preparation of Consolidated Balance Sheet (Theory and problems).
- UNIT – V Lease accounting: Definition of lease - Features of lease accounting – Advantages and disadvantages of lease – Lease distinguished from other modes of acquisition – Financial lease – Operating lease – Accounting for financial lease in the books of Lesser and Lessee – Sale and lease back (Theory and problems).

REFERENCE BOOKS:

1. Battacharya S.K., John Dearden, Accounting for Management; Vikas Publishing House Ltd., New Delhi.
2. Jain and Narang; Advanced Accountancy, Kalyani Publishers, New Delhi.
3. Gupta R.L., and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
4. Financial Accounting – A dynamic approach B. K .Banerjee, Printice Hall India Pvt. Ltd., New Delhi
5. Shukla and Grewal , Advanced Accounts, S. Chand and Co. New Delhi.
6. Narayana Swamy, R. Financial Accounting of Managerial Perspective, Printice Hall India Pvt. Ltd., New Delhi.
7. Maheswari S.N., Corporate Financial Accounting.
8. Financial Accounting for management, N.Ramachandran and Ramkumar kakani, Tata McGrahill Company, New Delhi
9. Accounting and Finance for Manager, Nithin Balwani, Excel Books, New Delhi.

M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2017-18

M.Com. 105 B: CUSTOMER RELATIONSHIP MANAGEMENT

- UNIT – I Introduction: Meaning, Significance and Process of customer relationship management - Framework for CRM marketing.
- UNIT – II Attracting, retaining and growing customers – Building loyalty– Reducing customer diffusion – Forming strong bonds – Adding financial and social benefits – Adding structural ties.
- UNIT – III Customer databases and database marketing: Customer databases – Customer mailing list - Business data base - Data warehousing and data mining – Ways of using data bases - Data source marketing.
- UNIT – IV Relationship development process: Attributes - Relationship exchanges – Nature, role and mechanism of Networking - CRM and customer service – The call centre and customer care – Call routing – Web based self service – customer satisfaction measurement- Call scripting - Cyber agents – Work force management – A customer service check list for success.
- .UNIT – V Developing and managing relationship: Customer selection - Relationship strategies for implementing CRM - Mistakes in implementing CRM - Role of information technology in CRM.

REFERENCE BOOKS:

1. V.V. Ramana and Somalya , Customer Relationship Management.
2. Philip Kotler, Marketing Management.
3. Stone Merlin and Neil Woodrock: Relationship Marketing.
4. Jill Dyche. The CRM Hand book

M. Com. Syllabi – 2017-18
PAPER-106: HUMAN VALUES AND PROFESSIONAL ETHICS – I

- UNIT- I Definition and Nature of Ethics – Its relation to Religion, Politics, Business, Law Medicine and Environment. Need and Importance of Professional Ethics – Goals – Ethical values in various Professions. (Theory only)
- UNIT- II Nature of values – Good and Bad, Ends and Means, Actual and potential values, Objective and subjective values, Analysis of basic moral concepts – right, ought, duty, obligation, justice, responsibility and freedom, Good behavior and respect for elders, character and conduct. (Theory only)
- UNIT- III Individual and Society – Ahimsa (Non-Violence), Satya (Truth), Brahmacharya (Celibacy), Asteya (Non possession) and Aparigraha (Non-stealing). Purusharthas (Cardinal virtues) – Dharma (Righteousness), Artha (Wealth), Kama (Fulfillment Bodily Desires), Moksha (Liberation).(Theory only)
- UNIT- IV Bhagaved Gita – (a). Niskama karma. (b).Buddhism – The Four Noble Truths – Arya astagamarga, (c). Jainism – Mahavratas and anuvratas. Values Embedded in various religions, Religious Tolerance, Gandhian Ethics. (Theory only)
- UNIT- V Crime and Theories of punishment – (a) Reformative, Retributive and Deterrent, (b) Views on Manu and Yajnavalkya. (Theory only).

Reference Books:

1. John S.Mackenzie: A manual of Ethics.
2. ‘The Ethics of Management’ by Larue Tone Hosmer, Richard D.Irwin Inc.
3. “Management Ethics – integrity at work” by Joseph A.Petrack and John F.Quinn, Response Books: New Delhi.
4. “Ethics in Management” by S.A. Sherlekar, Himalaya Publishing House.
5. Harold H.Titus: :Ethics for Today
6. Maitra.S.K.:Hindu Ethics.
7. Willaiam Lilly: Introduction to Ethics.
8. Sinha: A Manual of Ethics.
9. Manu: Manava Dharma Sastra or the Institute of Manu: Comprising the Indian system of Duties: Religius and Civil (ed.) G.C Haughton.
10. Susrutasamhita: Tr.KavirajKunjanlal, KunjalalBrishagratha, Chowkamba Sanskrit series, Vol I, II and III, Varnasi, Vol. 100, 16-20, 21.32 and 74-77 only.
11. CarakaSamitha: Tr.Dr. Ram karanSarma and Vaidya Bahagavan Dash, Chowkambha Sanskrit Series office, Varansai I, II, III Vol.Ipp 183-191.
12. Ethics, Theory and Contemporary Issues, Barbara Mckinnon, Wadsworth/Thomson Learning, 2001.
13. Analyzing Moral issues, Juidith A.Boss, Mayfield Publishing Company, 1999.

SECOND SEMESTER

M.Com. Syllabi – 2017-18

M.Com 201: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

- UNIT – I Quantitative techniques and business forecasting: Meaning and classification of quantitative techniques – Benefits and Limitations of Quantitative techniques Methods, advantages of Quantitative approach to management - quantitative techniques in business decision making – Techniques of business forecasting – Multiple correlation co-efficient.
- UNIT – II F – Distribution – Test for equality of two population variances - Analysis of variance (F-test): One way and two way classified data.
- UNIT – III Probability and probability distributions: Basic concepts of probability, Binomial, Poisson and Normal distributions – Bayes’ theorem.
- UNIT – IV Sampling theory: Concept of sampling - Types of sampling – Hypothesis testing some basic concepts – The null hypothesis, the significance level hypothesis testing procedure - Type I and Type II errors – Inference from Small sample - Mean tests, difference between the means of two independent samples - difference between the means of two dependent samples of paired observations – t and χ^2 tests and their applications, χ^2 one – sample test, χ^2 test (Contingency table).
- UNIT – V Linear programming: Requirements for application of linear programming – Assumptions underlying linear programming – Advantages of linear programming – Applications of Linear programming and limitations of Linear programming – Formulation of Linear programming problem - Characteristics of linear programming problem – Solution by graphic method and simplex method.

REFERENCE BOOKS:

1. Gupta, S.P. Statistical Methods, S. Chand & Sons, New Delhi.
2. Tulasian P.C., and Vishal Pandey, Quantitative Techniques – Theory and Problems, Pearson Education, New Delhi.
3. Gupta and Khanna “ Quantitative Techniques for Business Managers”, PHI, New Delhi.
4. Ananda Sharma, Quantitative Techniques, Himalaya publications, Hyderabad.
5. Gupta & Kapoor, Fundamentals of Mathematical Statistics.
6. Kothari C.R., Quantitative Techniques, Vikas publications, Mumbai.

M.Com. Syllabi – 2017-18
M.Com. 202: FINANCIAL MANAGEMENT

- UNIT – I Introduction : Meaning of finance – Functions of finance – Objectives of financial management – Profit Vs Wealth maximization – Organisation of finance function – Role of the financial manager. (Theory only)
- UNIT – II Capital Structure, Leverages and Cost of Capital: Theories of capital structure – NI, NOI, Traditional and MM Theories – Operating and Financial Leverages - Computation of Leverages – Specific cost of capital – Determination of weighted average cost of capital. (Theory & Problems)
- UNIT – III Management of Working Capital: Concepts – Need for working capital – Advantages and disadvantages of working capital - Operating cycle – Estimation of working capital requirements. (Theory & Problems)
- UNIT – IV Capital Budgeting: Concept - Significance – Process – Techniques of capital budgeting – Payback period (PB), ARR, NPV, IRR and PI – Capital rationing. (Theory and Problems).
- UNIT – V Dividend Policy: Types of dividends – Factors influencing the dividend policy – Theories of dividends – Walter, Gordon and MM Hypothesis (Theory only).

REFERENCE BOOKS:

1. Pandey, I.M. : Financial Management, Vikas Publishing House, New Delhi.
2. Sheeba Kapil, Financial Management, Pearson Education, New Delhi.
3. Jonathan Berk Peter DeMarzo, Financial Management, Pearson Education, 2008.
4. Chandrabose, Fundamentals of Financial Management, PHI, New Delhi.
5. Khan and Jain : Financial Management, Tata Mc Graw Hill, New Delhi.
6. Maheswari, S.N. : Financial Management, Sultan Chand and Sons, New Delhi.
7. Kulakarni. P.V., Financial Management, Himalaya Publishing House Co. Ltd, Mumbai.
8. Van Horne : Financial Management and Policy, Prentice Hall of India, New Delhi.
9. Prasanna Chandra, Financial Management, Tata Mc Graw Hill, New Delhi.
10. Sheeba Kapil, Financial Management Strategy, Implementation and Control, Pragathi Prakasam Publication, Meerut.

M.Com. Syllabi – 2017-18
M.Com. 203 : HUMAN RESOURCE MANAGEMENT

- UNIT – I Acquisition of human resources : HRM functions – Job analysis – Job designs – Human resource planning – Human resource information system – Recruitment and selection strategies – New employee orientation.
- UNIT – II Development of human resources: Performance appraisal system – Performance appraisal and succession planning – Career planning and development –Methods of training – Methods of development – Measuring training effectiveness.
- UNIT – III Rewarding human resources: Job evaluation methods – Incentive payments – Executive compensation programs – Employee benefits and services.
- UNIT – IV Maintenance of human resources: Job satisfaction – Discipline and employee rights – Employee counseling – grievances settlement.
- UNIT – V Integration of human resources : Types and forms of participative management – Quality circles – Employee empowerment – Collective bargaining – quality of work life.

REFERENCE BOOKS:

1. David A, Decenzo and Stephen P. Robbins, Human Resource Management, John wiley and sons, Inc., New York.
2. Gary Dessler, Human Resource Management, Pearson Education Pvt. Ltd., New Delhi.
3. Pravin Durai, Human Resource Management, Pearson Education, New Delhi.
4. Biswajeet Pattnayak, Human Resource Management, Prentice Hall of India private Limited, New Delhi.
5. Aswathappa K., Human Resource and Personnel Management, Tata Mc-Graw Hill Publishing Company Limited, New Delhi.
6. Subba Rao P., Essentials of Human Resource Management and Industrial Relations: Text Cases and Games, Himalaya Publishing House, Mumbai.

M.Com. Syllabi – 2017-18
M.Com. 204 : COMPUTER APPLICATIONS IN BUSINESS

- UNIT – I Tally: Features and importance of Tally –Tally accounting – Components of gateway of tally – Creation of a company – Creating, displaying and altering single or multiple ledgers – Accounting vouchers – Display of financial statements.
- UNIT – II Tally Inventory: Inventory masters – Configuration – Creating, displaying and altering single and multiple stock groups – Stock categories – Units of measure – Stock godowns – Stock items and inventory vouchers – Display of inventory reports.
- Unit-III- GST: GST Defined – Overview of GST - Reports on GST process - Role of GST council - Steps to be taken to start GST - GST in India - Rates of GST - Importance of GST – Categories of SGST, CGST & IGST.
- Unit-IV- GST in Tally: GST Configuration - Creating Purchase ledgers, Sales ledgers, Input GST Tax and Output GST Tax ledgers - Creating Stock Item - Creating Customers ledgers -Creating suppliers ledgers - Voucher entries - GST reports.
- UNIT – V Pay Roll: Payroll process in Tally – Payroll information – Pay head creation – Calculation types – Pay roll vouchers – Preparation of pay roll reports.

REFERENCE BOOKS:

1. Nadhani, A.K. and Nadhani, K.K. : Implementing Tally 7.2, BPB publications, New Delhi.
2. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad.
3. Fire wall media, Tally 9.
4. Hand book on GST – 3rd Edition – CA Pritam Mahure.
5. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

M.Com. Syllabi – 2017-18
PAPER -205 A: WORKING CAPITAL MANAGEMENT

- Unit-I Introduction: Concept of working of capital - Need and Significance - Types of working capital - Permanent and Variable working capital – Sources of Working Capital – Long-term sources – Short-term sources – Financing of Current Assets: Matching – Conservative – Aggressive Approaches (Theory only)
- Unit-II Estimation of Working Capital: Determinants of Working Capital – Techniques of Forecasting Working Capital – Operating Cycle – Estimation of Gross and Net Working Capital requirements (Theory and Problem)
- Unit-III Cash Management: Concept - Objectives – Motives – Facets – Cash collection and disbursement – Optimum Cash balances – Investment of surplus funds – Cash Budget – Cash Management Techniques – Cash Management Models: Baumol Model – Miller and Orr Model. (Theory and Problems)
- Unit-IV Receivables Management: Concept - Nature and goals – Variables - Credit policy - Optimum credit policy – Credit evaluation – Monitoring receivables. (Theory and problems)
- Unit-V Inventory management: Concept – Need – Objectives – Level of Inventory – Techniques of Inventory Management – EOQ analysis – ABC analysis – JIT system – VED analysis. (Theory and problems)

Reference Books:

1. Pandey, I.M. Financial Management, Vikas Publishing House, New Delhi.
2. Hrishikes Bhattacharya, Working Capital Management-Strategies and Techniques, Prentice-Hall of India Pvt. Ltd., New Delhi.
3. G.V. Satya Sekhar, Working Capital Management, Wiley India Pvt. Ltd., New Delhi.
4. R.P. Rutagi, Working Capital Management, Taxman Publications Private Limited, New Delhi.
5. Khan and Jain: Financial Management, Tata McGraw Hill, New Delhi.
6. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
7. Van Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.
8. Maheswari, S.N: Financial Management, Sultan Chand and Sons, New Delhi.
9. Kulakarni, P.V., Financial Management, Himalaya Publishing House, Mumbai.

M.Com. Syllabi – 2017-18
M.Com. 205 B: MARKETING RESEARCH

- UNIT I Marketing Research – Definition, Scope, Significance, Limitations, Obstacles in acceptance. Ethics in marketing research. Marketing Intelligence system . Research process – Management dilemma (problem) – decision problem – research problem – hypothesis statement – characteristics of a good hypothesis – drafting the research proposal.
- UNIT II Various sources of market Information – Methods of collecting Market Information - Primary data – Questionnaire design - Administration and analysis considerations in design - Attitude measurement – scaling techniques. Observation method of primary data collection. Web based primary data collection – issues of reach, analysis, accuracy, time and efficiency. Secondary data – sources – problems of fit and accuracy. Syndicated services. Marketing research techniques: Market development research: Demand Estimation research, Test marketing, Segmentation Research. Sales forecasting – objective and subjective methods
- UNIT III Marketing Mix Research: Concept testing, Brand Equity Research, Brand name testing, Commercial eye tracking – package designs, Conjoint analysis, Multidimensional scaling - positioning research, Pricing Research, Shop and retail audits, Advertising Research – Copy Testing, Readership surveys and viewer ship surveys, Ad tracking, viral marketing research.
- UNIT IV Marketing effectiveness and analytics research: Customer Satisfaction Measurement, mystery shopping, Market and Sales Analysis Exploratory designs – Descriptive designs - Longitudinal and cross-sectional analysis Qualitative research techniques – a) Based on questioning: Focus groups, Depth interviews, Projective techniques. b) Based on observations: ethnography, grounded theory, participant observation. Causal research – Basic experimental designs – internal and external validity of experiments.
- UNIT V Data analysis – Univariate analysis – Bivariate analysis – Multivariate analysis. Simple and cross tabulation, simple and multiple regression, Factor analysis. Cluster analysis, Discriminant analysis. Fallacies of interpretation. Report writing – forms of report – fundamentals of a good report, Footnotes, Bibliography and Referencing.

Reference Books:

1. Marketing Research, Concept & Cases – Cooper Schindler.
2. Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn
3. Marketing Research – Nargundkar.
4. Marketing Research – Beri
5. Marketing Research – Measurement & Methods – Donald S.Tull, Del I.Hawkins
6. Marketing Research –Aakar, Kumar, Day

M.Com (Regular) 2017-2019

PAPER-301 : PERSONALITY DEVELOPMENT AND SOFT SKILLS

- Unit-I** **Foundations of personality development:** Definition of personality – Psycho-dynamic and trait theories of personality; Personality determinants: Physical, social, educational, family, intellectual and emotional determinants; Causes for sick personality and health personality.
- Unit-II** **Self-awareness Skills:** Self-awareness and management; *communicating:* Sending inter-personal messages - Listening and reading non-verbal messages – Providing feedback.
- Unit-III** **Motivating Skills:** Goal setting – Coaching, counseling and mentoring – Empowering people through delegation; *Leading;* Politicking – Persuading – Applying leadership style – Managing change.
- Unit-IV** **Teaming Skills:** Working with teams – Running meetings – Valuing diversity; *Problem solving;* Ethical decision making – Creative problem solving – Resolving conflicts – Negotiation.
- Unit-V** **Self-esteem Skills:** Characteristics–Causes of low self-esteem – Steps to build positive self-esteem; *Attitude:* Steps in building positive attitude; *Interpersonal skills;* Steps in developing a positive personality.

Reference Books:

1. Elizabeth B.Hurlock, *Personality Development*, Tata McGraw Hill, New Delhi, 2009
2. Stephen P, Robbins and Philip L Hunsaker, *Training in interpersonal skills*, Pearson Education, New Delhi.
3. Shiv Khera, *You can wing*, Macmillan Publications, New Delhi.
4. Robert M. Sherfield, Rhonda J.Montgomery, Patrica G.Moody, *Developing soft skills*, Pearson education, New Delhi, 2009
5. Biswajit Das Ipseeta Satpathy, *Business Communication & Personality Development*, Excel Publication, New Delhi.

M.Com (Regular) 2017-2019

PAPER--302: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

- Unit-I** **Securities analysis :** Basics of investment – Objectives- Fundamental analysis – Economic, industry and company analysis – Technical analysis – Efficient market theory – Implications – Random Walk theory – Strong, Semi-strong and Weak forms of Efficient market. (Theory only)
- Unit-II** **Valuation of securities:** Valuation of equity shares- Equity valuation models – One year and multiple year holding period – Constant growth and multiple growth models – Valuation through P/E ratios; Valuation approach to Bonds – bond returns – Coupon rate – Spot interest rate – Yield to maturity – Bond duration (Theory and Problems)
- Unit-III** **Portfolio theory:** Capital market theory – Concept - Assumptions – Capital market line – Portfolio selection – Capital Asset Pricing Model (CAPM) – Assumptions – Security Market Line (SML) – Arbitrage Pricing Theory (APT) – Assumptions. (Theory and Problems)
- Unit-IV** **Portfolio evaluation:** Concept - Measures of portfolio performance – Mutual funds-Sharpe's performance index – Treynor's performance index –Jensen's Performance Index. (Theory and Problems)
- Unit-V** **Portfolio Revision:** Concept - Need for Portfolio revision- Passive management– Active management –Formula plans – Types of formula plans – Constant rupee value plan – Constant ratio plan – Variable ratio plan – Rupee cost averaging - Portfolio revision strategies. (Theory only)

REFERENCE BOOKS:

1. Prasanna Chandra : Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.
2. Kevin, Security Analysis and Portfolio Management, PHI, New Delhi.
3. Avadani V.A.: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2008.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.
5. Dhamodharan : Investment Valuation, Johnweely and sons, Johnweely and Sons, New York.
6. Donald E.Fischer & Ronald J.Jordan: Security Analysis and Portfolio Management, Pearsons Education (Singapore) Pvt, Ltd., New Delhi.

M.Com (Regular) 2017-2019
PAPER-303: ACCOUNTING FOR MANAGERIAL DECISIONS

Unit-I: **Managerial accounting** – Concept - Nature and Scope – Functions – Uses and limitations – Decision making process – Cost analysis for pricing decisions – Objectives of pricing – Product pricing methods – Full cost pricing – Mark-up pricing – Break-even pricing – Target pricing – Conversion cost pricing – Differential cost pricing (Theory and Problems).

Unit-II: **Managerial decisions** – Cost behaviour – Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment Replacement Decision – Change versus Status Quo – Expand or contract – Shut down or continue (Theory and Problems) .

Unit-III: **Responsibility Accounting (RA)** – Concept - Process of implementing RA – Managerial uses of RA – Responsibility Centres – Cost centre – Revenue Centre – Profit centre – Investment Centre – Responsibility performance reporting – Objectives – RA reports – Emerging issues in RA (Theory and Problems).

Unit-IV: **Divisional performance and transfer pricing** – Decentralized operations – Objectives – Performance measurement – Evaluation of divisional performance – Contribution margin approach – Return as investment approach – Residual income approach – Advantages and disadvantages – Non-financial measures of performance – Transfer pricing – Methods of transfer pricing – Market prices – Cost-based prices – Negotiated prices – Dual prices – Emerging issues in transfer pricing (Theory and Problems).

Unit-V: **Management Reporting** – Concept – Modes of reporting – Types of reports – Requisites of a good report – Process of preparing report – Steps for effective reporting – management reporting system – Forms of management reports – Reporting practices of Indian corporates (Theory only) .

Reference Books:

1. Charles T. Horngren, G.L. Sundem and W.O. Stratoon, Introduction to Management Accounting, Pearson, Delhi.
2. Jawaharala, Management Accounting, Himalaya Publishers, Mumbai.
3. Kulshrestha, N.K., Management Accounting, Tata McGraw Hill, New Delhi.
4. Maheswari, S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
5. Prashanta Atma, Cost and management Accounting, Himalaya Publishing House, Hyderabad.
6. Robert S. Kaplan and Anthony A. Atkinso, Advanced management Accounting, Prentice hall, New Delhi.

7. Sahaf M.A., Management Accounting Principles and Practice, Vikas Publishing House, Mumbai. 8. Sharma R.K and Gupta, S.K., Management Accounting, Kalyani Publishers, Ludhiana.

M.Com (Regular) 2017-2019

PAPER--304: FINANCIAL MARKETS AND SERVICES

- Unit – I:** **Financial system and Money Market:** Structure – Functions – Components – Role of Financial System in the Indian Economic development — Financial Sector reforms- Money market– Significance- Constituents. (Theory only)
- Unit- II:** **Capital market and SEBI:** Structure – Instruments – Primary market Functions – Secondary market - Listing – Trading- SEBI- Functions- Powers. (Theory only).
- Unit–III:** **Merchant Banking:** Concept – Commercial banking Vs Merchant banking; Origin and evolution - Scope - Functions – Pre-issue and post- Issue obligations- SEBI regulations. (Theory only)
- Unit–IV:** **Credit Rating and Factoring:** Significance – SEBI regulations – Rating agencies in India – CRISIL, CARE, ICRA, FRI – Rating methodology- Limitations- Factoring- Factoring Vs bills discounting – Mechanism – Functions – Forms – Legal aspects. (Theory only)
- Unit–V:** **Venture Capital and Mutual Funds:** Features – Stages of financing - Financial analysis – Investment nurturing- Valuation of portfolio – Exit route- VCF scenario in India – SEBI Regulations- Mutual funds- concept – Mutual fund Vs Share- Organization and management- Classification- Guidelines. (Theory only)

REFERENCE BOOKS:

1. Gordon, E., and Nataraja, K., Financial Markets and Service, Himalaya Publications, Mumbai
2. L.M. Bhole, Financial Institution and Markets, Tata McGraw Hill, New Delhi Sharma R.K.and S.K. Management Accounting, Kalyani, Ludhiana.
3. Clifford Gmoez. Financial Markets, Institutions and Financial Services, PHI, New Delhi, 2008.
4. Khan, M.Y., Financial Services, Tata McGraw Hill, New Delhi.
5. Bhatia, B.S., and Gupta G.S., Management of Financial Services, Deep and Deep, New Delhi.
6. Gupta, S.K., and Nisha Agarwal, Financial Services, Kalyani Publishers, New Delhi.
7. Machiraju, H.R., Merchant Banking, Wiley, New Delhi.

M.Com (Regular) 2017-2019

PAPER-305A : MERGERS AND ACQUISITIONS

- Unit-I** **Corporate Restructuring:** Concept – Characteristics – Purposes for Restructuring – Purpose of Restructuring – Forms of Corporate Restructuring: Expansion – Contraction – Corporate Control – Changes in Ownership Structures – Constraints of Corporate Restructuring. (Theory only)
- Unit-II** **Mergers:** Concept– Characteristics – History of Merger Waves – Reasons and Objectives of Mergers – Types of Mergers – Procedure and Steps for Merger – Legal Issues and Compliances of Merger in India – Role of Investment Banker. (Theory only)
- Unit-III** **Acquisitions:** Concept– Characteristics – Advantages – Types of Acquisitions/Takeovers – Modes of Takeover – Takeover Provisions before SEBI – SEBI Takeover Code – Takeover tactics and strategies – Constrains to Acquisitions. (Theory only)
- Unit-IV** **Corporate Demergers:** Concept– Types – Modes– Advantages of demergers/ divisions/splits – Concept of Reverse Mergers – Provisions under Tax Laws for Reverse Merger – Requirements of reverse merger – Salient features of reverse merger under Sec.72 A. (Theory only)
- Unit-V** **Accounting and Tax aspects:** Accounting Methods for M&A – Pooling of interest method – Purchase accounting method – Accounting practices in India – New accounting standards- Investment and Development allowance – Carry forward and set off losses and depreciation – Tax neutrality (Theory only)

REFERENCE BOOKS:

1. J.C. Verma, Corporate Mergers, Amalgamations & Takeovers, Bharat Law House, New Delhi
2. Nishkant Jha, Mergers, Acquisitions and Corporate Restructuring, Himalaya Publishing House, Mumbai
3. Prasad G Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas Publishing House Pvt. Ltd., Noida.
4. H.R. Machiraju, Mergers Acquisitions and Takeovers, New Age International Publishers, New Delhi.
5. Ravindhar Vadapalli, Mergers, Acquisitions and Business Valuation, Excel Books, New Delhi.
6. J.B. Gupta, Strategic Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
7. SEBI Guidelines on Mergers & Acquisitions.

M.Com (Regular) 2017-2019
PAPER- 305(B): ADVERTISING AND SALES PROMOTION

Unit - I: ADVERTISING & MEDIA

Advertising- Role and Importance - Difference between advertisement and publicity - Advertising as a means of communication - Setting Advertising Objectives - DAGMAR approach - Media selection - Measurement of effectiveness of Media - Preparing advertising plan - Developing message - Media decisions, media strategy and scheduling decisions, - Planning and managing advertising campaigns.

Unit - II: INTEGRATED MARKETING COMMUNICATIONS:

Different types of advertising - public relations - advertising budget and relevant decisions - Advertising agencies - their role and importance - management problems of agencies - client-agency relations - advertising in India - Problems and Prospects. Role of Integrated Marketing Communications (IMC) - Designing - Objectives Setting and Budgeting for IMC programs - Developing effective communications - Managing Mass Communications: Events - Experiences and public relations - Measuring media.

Unit - III: EVALUATION OF ADVERTISING EFFECTIVENESS:

Objectives of evaluations - difficulties and various methods of evaluating advertising effectiveness - Advertising Research - Advertising agencies in India - functions of advertising agencies - factors affecting in selection of advertising agency. A brief profile of MARG. O & M, HTA, LINTAS, MUDRA etc. Advertising Ethics and Government control in India - Criticism of advertising. Role of a advertising standards councils of India in governing business.

Unit - IV: SALES MANAGEMENT

Sales organization, Sales Functions and its relationship with other marketing functions, External relationship of the Sales Department e.g. with distributors, Government and Public, Functions and qualities of a Sales Executive, Environment Routing and Scheduling, International Sales Management.

Unit- V: SALES PROMOTION

Nature and importance of sales promotion, its role in marketing - Forms of sales promotion: Major tools of sales promotion - Exhibition and Fashion shows - sales contest and game of chance and skills – lotteries – gifts – offers - premium and free goods - prince packs - rebates, patronage - rewards etc. Conventions - conference and trade shows - specialties and novelties - Developing a sales promotion programmes - pre-testing implementing - evaluating the results.

Reference Books:

1. Advertising and Sales Promotion Management Chunawalla, S.A. 3rd Revised Himalaya Publications, New Delhi.
2. Advertising and Sales Promotion - Himalaya Publications, Prof. M.N Mishra, Dr. P.N. Harikumar.
3. Advertising and Sales Promotion – Sahitya Bhavan Publications, and Distributions Pvt Ltd., Panthuri Bhagat.
4. Sales Promotion - VIVA Books, Pvt Ltd, New Delhi, Reddy Mullin.
5. Advertising and Sales Promotion - SK Sarangi, Asian Books Publisher, Pvt Ltd.

M.Com (Regular) 2017-2019

PAPER-307: BASICS OF FINANCIAL ACCOUNTING (EE)

- Unit –I** Introduction – Meaning – Principles – Concepts – Conventions – Functions of accounting.
- Unit –II** Accounting process – Double entry system – Classification of accounts – Accounting cycle.
- Unit –III** Subsidiary books – Ledger posting – Trial balance.
- Unit –IV** Bank reconciliation statement – Bills of exchange.
- Unit –V** Preparation of final accounts – Trading, profit & loss account, and balance sheet adjustments.

Reference Books:

1. Jain and Narang – Introduction of Accountancy, Kalyani Publications.
2. R.L.Gupta – Advanced Accountancy, Kalyani Publications.

M.Com (Regular) 2017-2019

PAPER- 308: BASICS OF ENTREPRENEURSHIP DEVELOPMENT (EE)

- Unit-I Entrepreneurship:** Concept and development of entrepreneurship – Entrepreneurship in developing countries – Entrepreneurship and economic growth – Benefits of entrepreneurship – Drawbacks of entrepreneurship.
- Unit –II Theories of entrepreneurship:** Economic, psychological, Sociological and cultural factors influencing entrepreneurs.
- Unit –III Entrepreneur:** Characteristics and types of entrepreneurs – Importance of entrepreneur – Entrepreneurial traits and motivation – Growth of entrepreneurs – Problems.
- Unit –IV SMEs:** Concept and characteristics – Role of SMEs in economic development – Government Policies to promote SMEs – Industrial sickness – Problems of SMEs.
- Unit – V Global aspects of entrepreneurship:** Global business – Need – Benefits of global business – Strategies for going global – Conducting global business on the web – Trade intermediaries – International franchising – Barriers to international trade of SMEs.

Reference Books:

1. Vasant Desai – Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Bombay.
2. Marc J.Dollinger – Entrepreneurship Strategies and Resources, Pearson Education.
3. Bruce R .Barringer and R. Duane Ireland: Entrepreneurship Successfully Launching New Ventures, Pearson Education, New Delhi.
4. Vasant Desai – Small Scale Industries and Entrepreneurship, Himalaya Publishing House, Bombay.
5. Khan, S.S. – Entrepreneurship in Small Scale Industries, Himalaya Publishing House, Bombay.
6. Hisrich Peters – Entrepreneurship, Tata McGraw Hill Publishing Co.Ltd., New Delhi.
7. Zimmerer and Scarborough - Essentials of Entrepreneurship and Small Business Management, Prentice Hall of India, New Delhi.
8. Robert D.Hirrich & Michal P.Peters – Entrepreneurship, Tata McGraw Hill Publications.
9. Thomas W.Zimmer & Norman M.Scarborough – Essentials of Entrepreneurship and Small Business Management, Prentice Hall Publications.

M.Com (Regular) SYLLABUS (2017-2019)

FOURTH SEMESTER

PAPER- 401: CORPORATE TAX PLANNING AND MANAGEMENT

- Unit –I** **Introduction :** Concept of tax planning – Tax avoidance and tax evasion – Tax planning for new business – Tax planning with reference to location of business – Form of organization.
- Unit –II** **Tax planning and financial management decisions:** Tax planning relating to capital structure decision – Dividend policy, bonus shares.
- Unit –III** **Tax planning and managerial decisions:** Tax planning in respect of own funds or borrowed capital, lease Vs Purchase, purchase by installment Vs hire, make or buy decisions; repairs, replacements, renewals or renovations.
- Unit –IV** **Special tax provisions:** Tax provisions relating to free trade zones infrastructure sector and backward areas; tax incentives for exporters.
- Unit –V** **Tax payment:** Tax deductions and collection at source – When and how Tax is to be deducted at source from salary, interest on securities, and dividends – Advance payment of tax.

Reference Books:

1. Ahuja G.K. and Ravi Gupta : Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Circulars issued by C.B.D.T.
3. Income Tax Act, 1961.
4. Income Tax Rules, 1962.
5. Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.
6. Singhanian, V.K.Direct Taxes: Law and Practice, Taxman’s Publication, Delhi.
7. Sighania, Vinod K: Direct Tax Planning and Management, Taxman’s Publication, Delhi.

M.Com (Regular) 2017-2019
PAPER-402: E-COMMERCE

Unit-I: Introduction: Concept of E-Commerce– Features– Driving forces - Benefits and limitations– Applications of E-commerce; B2B and B2C models of E-commerce – E-Commerce vs. E-Business- Regulatory framework and Future of E-commerce. (Theory only).

Unit-II: Internet Technology : Internet vs. intranet vs. extranet –Firewalls - Internet protocols TCP/IP, HTTP, SMTP, FTP - Utility programs Telnet, Finger, Ping, Tracer - WWW – Internet features and services - Portal vs website vs. communities - HTML and web design. (Theory only)

Unit-III: E-Payments: SET and SSL protocols and EDI; Cryptography methods – Generation of digital signature – Generation of e-cash, e-wallets, and E-cheques – Credit cards and Third Party Processors work. (Theory only).

Unit-IV: Issues in E-Commerce: Social issues - Legal issues – Privacy issues - Ethical issues – IPR issue. (Theory only).

Unit-V: E-Commerce Applications: Advertising – Supply chain management – Marketing research – Financial services – Publishing – Entertainment - Retailing – Trading stocks. (Theory only).

REFERENCE BOOKS:

1. Nadhani & Nadhani, Implementing Tally: BPB
2. P. Mohan, Business Data processing System: Himalaya
3. V. Srinivas, Business Data Processing and Accounting System: Kalyani
4. Manuals Supplied along with respective packages.

M.Com (Regular) 2017-2019

PAPER-403: ENTREPRENEURSHIP DEVELOPMENT

- Unit-I: Introduction:** Entrepreneurship – Meaning, importance- Entrepreneur characteristics- Women entrepreneurs; Classification of entrepreneurs - Myths about Entrepreneurship- Entrepreneur Vs Intrapreneur - Management Vs Entrepreneurship.
- Unit -II: Idea Generation and Opportunity Assessment:** Importance of Ideas in entrepreneurship- Sources of New Ideas – Techniques for generating ideas- Steps in assessing business potential of an idea- Opportunity Recognition- sources and process- Steps in tapping opportunity.
- Unit- III: Project Formulation and Appraisal:** Meaning and significance of Project Report - Content; Guidelines for Report preparation- Project Appraisal- Methods-Economic Analysis; Financial Analysis; Market Analysis; Technical Feasibility- Sources of Finance Term loans and Short term Finance.
- Unit- IV: Institutions Supporting Micro, Small and Medium Enterprises(MSMEs):** Introduction- Central level Institutions- KVIC; SIDO; NSIC Ltd; SIDBI, National Productivity Council (NPC); EDII - State level Institutions- DIC- SFC-SSIDC- Industry Associations- CII ; FICCI; ASSOCHAM.
- Unit- V: Government Policy and Taxation Benefits:** Government Policy for MSMEs - Need for tax benefits- Tax Holiday; Rehabilitation allowance ; Investment Allowance; Tax concessions for MSMEs in Rural and Backward areas.

Recommended Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M. Ch., Entrepreneurship Development- Small Business Enterprises, Pearson, Delhi, 2009
3. Michael H. Morris, et. al., Entrepreneurship and Innovation, Cengage Learning, New Delhi, 2011
4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009
5. Anil Kumar, S., et. al., Entrepreneurship Development, New Age International Publishers, New Delhi , 2011
6. Khanka, SS, Entrepreneurial Development, S. Chand, New Delhi. 2011
7. Vasantha Desai-Himalaya Publications

M.Com (Regular) 2017-2019

PAPER-: 404- PROJECT REPORT & VIVA-VOCE

1. Soon after the completion of 2nd semester end examinations, students are required to visit the industrial units of their choice, prepare and submit project report on the concerned units at the end of the 4th semester but before the commencement of semester end examinations.
2. After the completion of 4th semester end examinations, the students are required to take viva-voce examination.
3. The viva-voce shall be conducted by a committee consisting of the Head of the Department of Commerce, Chairman BOS and external examiner in the case of regular course.
4. In case of self-supporting course, the viva-voce shall be conducted by a committee consisting of the Head of the Department of Commerce, the Chairman BOS or his nominee, co-ordinator and external examiner.

M.Com (Regular) 2017-2019

PAPER-: 405(A)- INSURANCE & RISK MANAGEMENT

- Unit -I :** Risk & Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Risks in our Society – Insurance and Risk.
- Unit -II :** Commercial Liability Insurance – Commercial Risk Management Applications – Property – Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.
- Unit -III:** Property and Liability Insurance Coverage – Personal Risk Management Applications – Property – Liability – Risk Managements for Auto Owners – Risk Management for Home Owners.
- Unit -IV:** Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and annuities – Employee Benefits – Financial and Estate Planning.
- Unit -V:** Risk Management Environment – Industry – Functions and organisation of Insurers – Government Regulation of Insurance Sector – IRA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Financial Analysis – Bank Assurance – Foreign Insurers in India.

Reference Books:

1. McNamara, Principles of Risk Management and Insurance, Addison- Wesley,
2. Dorfman, Introduction to Risk Management and Insurance, PHI.
3. Anand Ganguly Insurance Management PHI, New Delhi,2005
4. George E Resda, Risk Management and Insurance

M.Com (Regular) 2017-2019

PAPER : 405(B) : LOGISTICS AND SUPPLY CHAIN MANAGEMENT

- Unit-I:** Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles – Logistics Network– Integrated Logistics system.
- Unit-II:** Supply chain management – Nature– Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.
- Unit-III:** Elements of Logistics and Supply chain management – Inventory carrying – Warehousing –Material handling – Order Processing –Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.
- Unit-IV:** Transportation - Role of Transportation in Logistics and Supply chain management – Land, Sea, Air transports – Multi-model transport – Containerization – Selection of transportation mode – Transportation Network and Decision.
- Unit-V:** Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply Chain Management – Emerging technologies in Logistics and Supply Chain management.

Reference Books:

1. Douglas M. Lambert, James R. Stock, Lisa M. Ellram, 'Fundamentals Of Logistics Management', Mc Graw Hill.
2. Coyle, Bardi, Langley, 'The Management of Business Logistics' , Thomson-South Western.
3. Christopher, 'Logistics and Supply Chain Management', Pearson Education,2001.
4. Charles C.Porier and Michael J Baner, 'E- Supply Chain',Viva books.
5. D.K. Agarwal, 'Text Book of Logistics and Supply Chain Management, MacMillan India Ltd.
6. G.Rangahuram & N.Rangaraj, 'Logistics and Supply Chain Management- Cases and concepts', MacMillan India Ltd.
7. Gurinder Singh Ahluwalia, 'International Marketing Logistics', Vrinda publications, 2003. KK35 14
8. Krishnaveni Muthaiah, 'Logistics management and World Sea Borne Trade',Himalaya,2001.
9. B.S.Sahay, 'Supply Chain Management-for Global Competitiveness', MacMillan 2004.
10. B.S.Sahay, 'Supply Chain Management in the 21st Century', MacMillan 2004.

M.Com (Regular) 2017-2019

PAPER: 407: CAPITAL MARKETS (EE)

- Unit –I** **Capital Market:** Capital market Vs money market – History of Indian capital market – Capital market scams – Reforms in the capital market.
- Unit –II** **Money Market:** Constituents of money market – Money market intermediaries – Money market funds – Link between money market and monetary policy.
- Unit –III** **Primary Market:** Functions – Players – Instruments – Online IPO's – Resources mobilized from the primary market – Resources mobilization from international capital markets.
- Unit –IV** **Secondary Market:** Organizational management of stock exchanges – Listing of securities – Trading and settlement – Internet trade – Over the counter exchange of India.
- Unit –V** **Debt Market:** Private corporate debt market – Public sector undertakings bonds market – Government securities market.

Reference Books:

1. Bharathi V.Pathak – Indian Financial System.
2. Avadhani V.A – Capital Market Management, Himalaya Publishers.

M.Com (Regular) 2017-2019

PAPER-408: TAX PLANNING FOR INDIVIDUAL ASSESSEES (EE)

- Unit –I** **Introduction:** Significance of tax planning – Basic concepts – Assessment year, Previous year, Person, Assesses, Income, Gross total income.
- Unit –II** **Residential status:** Residential status of an assesses – Relationship between residential status and incidence of tax – Receipt of income – Accrual of income – Deemed incomes.
- Unit –III** **Income from salary:** Essential norms of salary income – Basis of tax charge – Tax treatment of different forms of salary income – Allowances – Perquisites – Deduction from salary income – Section 80C.
- Unit –IV** **Income from house property:** Chargeability – Computation of income from let out and self occupied property.
- Unit –V** **Tax planning:** Avoidance – Evasion – Tax planning in respect of employee’s remuneration – Tax planning of non-residents.

Reference Books:

1. Vinod K.Singhania, Kapil Singhania – Taxmann’s Direct Taxes Law and Practice
2. Vinod K.Singhania, Kapil Singhania, Monica Singhania – Taxmann’s Direct Taxes Planning and Management.

MODEL QUESTION PAPER STRUCTURE FOR
M.COM SEMESTER END-EXAMINATIONS

Each course examination shall have a maximum of 70 Marks and the examination shall be of 3 hours duration (except for paper 106).

The question paper shall have two Sections viz. Section- A and Section B (except for paper 106).

Section-A

Answer any FIVE of the following questions

(Marks : 5 x 4 marks = 20 marks)

1. (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)
- (i)
- (j)

Section-B

Answer any FIVE of the following questions choosing ONE from each unit

(Marks : 5 x 10 marks = 50 marks)

2. (a)
- or**
- (b)

3. (a)
- or**
- (b)

4. (a)
- or**
- (b)

5. (a)
- or**
- (b)

6. (a)
- or**
- (b)

MODEL QUESTION PAPER STRUCTURE FOR
M.Com and M.COM(B&F) M.Com(FM) (BANKING FINANCE) SEMESTER
END-EXAMINATIONS

Each course examination shall have a maximum of 50 Marks and the examination shall be of 2 1/2 hours duration (paper 204).

The question paper shall have two Sections viz. Section- A and Section B

Section-A

Answer any FIVE of the following questions
(Marks : 5 x 2 marks = 10 marks)

1. (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)
- (i)
- (j)

Section-B

Answer any FIVE of the following questions choosing ONE from each unit
(Marks : 5 x 8 marks = 40 marks)

2. (a)
- or**
- (b)
3. (a)
- or**
- (b)
4. (a)
- or**
- (b)
5. (a)
- or**
- (b)
6. (a)
- or**
- (b)