

**VIKRAMA SIMHAPURI UNIVERSITY:  
NELLORE  
DEPARTMENT OF COMMERCE**



**CBCS SYLLABI**

From the Academic Year 2020-21

**M.Com. (BANKING AND FINANCE)**

**VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE**  
**DEPARTMENT OF COMMERCE**

**COURSE STRUCTURE FOR M.COM (Banking & Finance)**  
**(Effective from the batch of students admitted during the academic year 2020-21)**

<b>SEMESTER – I (2020-21)</b>							
<b>Code</b>	<b>Title of the Paper</b>	<b>Core / Optional</b>	<b>No. of Credits</b>	<b>Exam. Duration</b>	<b>IA*</b>	<b>SEE**</b>	<b>Total</b>
COM-101	Business Management	Core	4	3 Hours	30	70	100
COM-102	Business Environment & Policy	Core	4	3 Hours	30	70	100
COM-103	Managerial Economics	Core	4	3 Hours	30	70	100
COM-104	Marketing Management	Core	4	3 Hours	30	70	100
COM-105	(A) Corporate Financial Accounting	Optional	4	3 Hours	30	70	100
	(B) Customer Relationship Management	Optional	4	3 Hours	30	70	100
COM-106	Human Values and Professional Ethics	Core		3 Hours	30	70	100
<b>SEMESTER – II (2020-21)</b>							
<b>Code</b>	<b>Title of the Paper</b>	<b>Core / Optional</b>		<b>Exam Duration</b>	<b>IA*</b>	<b>SEE**</b>	<b>Total</b>
COM-201	Quantitative Techniques and Business Decisions	Core	4	3 Hours	30	70	100
COM-202	Financial Management	Core	4	3 Hours	30	70	100
COM-203	Human Resource Management	Core	4	3 Hours	30	70	100
COM-204	Computer Applications in Accounting	Core	4	2 Hours	20+30	50	100
COM- 205	(A) Working Capital Management	Optional	4	3 Hours	30	70	100
	(B) Marketing Research	Optional	4	3 Hours	30	70	100
COM- 206	Personality Enhancement and Leadership	Core		3 Hours	30	70	100

<b>SEMESTER – III (2021-22)</b>							
<b>Code</b>	<b>Title of the Paper</b>	<b>Core /optional</b>	<b>No. of Credits</b>	<b>Exam Duration</b>	<b>IA*</b>	<b>SEE**</b>	<b>Total</b>
COM- 301	Principles and Practices of Banking	Core	4	3 Hours	30	70	100
COM- 302	Electronic Banking	Core	4	3 Hours	30	70	100
COM- 303	Financial Markets and Institutions	Core	4	3 Hours	30	70	100
COM-304	International Bank Management	Core	4	3 Hours	30	70	100
COM-305	(A) Risk Management in Banks	Optional	4	3 Hours	30	70	100
	(B) Mergers and Acquisitions	Optional	4	3 Hours	30	70	100
COM-306	Basics of Financial Accounting	EE #	4	3 Hours	30	70	100
COM-307	Basics of Entrepreneurship Development	EE	4	3 Hours	30	70	100
<b>SEMESTER – IV (2021-22)</b>							
<b>Code</b>	<b>Title of the Paper</b>	<b>Core /optional</b>		<b>Exam Duration</b>	<b>IA*</b>	<b>SEE**</b>	<b>Total</b>
COM- 401	Marketing of Financial Services	Core	4	3 Hours	30	70	100
COM- 402	Security Analysis and Portfolio Management	Core	4	3 Hours	30	70	100
COM- 403	International Financial Management	Core	4	3 Hours	30	70	100
COM- 404	Project Report and Viva-Voce @	Core	4				100
COM- 405	(A) Corporate Governance	Optional	4	3 Hours	30	70	100
	(B) International Financial Reporting System	Optional	4	3 Hours	30	70	100
COM- 406	Capital Markets	EE	4	3 Hours	30	70	100
COM- 407	Tax Planning for Individual Assessee	EE	4	3 Hours	30	70	100
<b>TOTAL</b>			<b>96</b>		<b>720</b>	<b>1680</b>	<b>2400</b>

**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. (F.M.) Syllabi**  
**(w.e.f. 2020-21)**

**M.Com 101: BUSINESS MANAGEMENT**

Unit – I: **Introduction:** Concept of Management: Definition, Nature, Purpose, Scope and Significance – Evolution of Management Thought – Approaches to Management – Process of Management – Functions of Management.

Unit – II: **Planning:** Nature, Purpose, Process of Planning, Types of Plans – Forecasting, Decision Making: Concept, Process, Rationality in Decision; Management By Objectives: Concepts, Process, and Preconditions.

Unit – III: **Organizing:** Nature, Purpose, Process; Formal and Informal Organizations; Departmentation: Importance-Methods of Departmentation; Span of Control: Factors Determining Span of Control; Delegation: Concept, Process, Advantages and Principles of Effective Delegation; Decentralization; Line and Staff: Concept-Reasons for Conflicts between Line and Staff and Measures to Overcome.

Unit – IV: **Staffing:** Nature and Importance of Staffing, Factors in Selecting Lower, Middle and Upper-Level Managers. Sources of Recruitment- Selection tests- Placement and Orientation.

**Directing:** Meaning, Assumptions of Human Behaviour by Douglas Mc Gregor, Edgar Shien and Elton Mayo. Organisational culture-Creating and maintaining organisational culture.

Unit – V: **Motivation:** Significance, Process - Theories of Maslow, Herzberg, McClelland, Porter and Lawler; Leadership: Trait Approach to Leadership, Leadership Styles, Communication: Importance, Process, Channels, Barriers, Principles of Effective Communication.

**Controlling:** Process of Control, Techniques of control, PERT and CPM.

**Suggested Books:**

1. Koontz, H and Wihrich.H, *Management*, 10<sup>th</sup> ed., McGraw, New York 1995.
2. Stoner, J.etc., *Management*, 6<sup>th</sup> ed., Pearson Education, 1995.
3. Thomas S. Bateman, Scott A. Snell, *Management*, Tata McGraw Hill.
4. Maital Seshadri, *Innovation Management*, Sage Publications.
5. Stonner, Freeman, Gilbert, *Management*, Prentice Hall of India.
6. Stephen P. Robbins, *Management*, Pearson Publications.
7. Tripathi, Reddy, Principles of Management, SAGE
8. JS Chandran, Management: concepts and strategies, Vikas Publishing House Pvt. Ltd.

**M.Com./M.Com. (B & F)/M.Com. (F.M.) Syllabi**  
**(w.e.f. 2020-21)**

**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. Agarwal. 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 Agarwal, Business Environment, Excel Books, New Delhi, 2008.

**M.Com./M.Com. (B & F)/M.Com. (F.M.) Syllabi  
(w.e.f. 2020-21)**

**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 McGraw Hill Ltd.

**M.Com./M.Com. (B & F)/M.Com. (F.M.) Syllabi  
(w.e.f. 2020-21)**

**M.Com. 104: MARKETING MANAGEMENT**

- UNIT – I**     **Introduction:** Evolution of marketing concept; Nature and scope of marketing; 4Ps of marketing mix; Marketing environment; Consumer behaviour; Models of consumer behaviour; Buying motives; Types of buying behaviour; Factors influencing buyer behaviour; 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, McMillan India Ltd., New Delhi.
3. Govindharajan, Marketing Management, PHI, New Delhi.
4. Gandhi, J.C., Marketing – A managerial introduction, Tata McGraw Hill, New Delhi.
5. Panda, Marketing Management, Excel Publications: New Delhi.
6. Valarie A, Ziethaml and Mary Jo Bitner, Services Marketing, Tata McGraw Hill, New Delhi.

**M.Com./M.Com. (B & F)/M.Com. (F.M.) Syllabi**  
**(w.e.f. 2020-21)**

**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, Prentice 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, Prentice Hall India Pvt. Ltd., New Delhi.
7. Maheswari S.N., Corporate Financial Accounting.
8. Financial Accounting for management, N.Ramachandran and Ramkumar kakani, Tata McGraw Hill 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 – 2020-21**  
**w.e.f. 2020 -21**

**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

**SECOND SEMESTER**  
**M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2020-21**  
**w.e.f. 2020 -21**

**PAPER: 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  $\chi^2$  tests and their applications,  $\chi^2$  one – sample test,  $\chi^2$  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./M.Com(B&F)/M.Com.(FM) Syllabi – 2020-21  
w.e.f. 2020 -21**

**PAPER: 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 McGraw 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 McGraw Hill, New Delhi.
10. Sheeba Kapil, Financial Management Strategy, Implementation and Control, Pragathi Prakasam Publication, Meerut.

**M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2020-21  
w.e.f. 2020 -21**

**PAPER: 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 counselling – 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 Patnayak, Human Resource Management, Prentice Hall of India private Limited, New Delhi.
5. Aswathappa K., Human Resource and Personnel Management, Tata McGraw 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./M.Com. (B & F)/M.Com. (F.M.) Syllabi – 2020-21  
w.e.f. 2020 -21**

**PAPER: 204: COMPUTER APPLICATIONS IN ACCOUNTING**

**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.

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 – 3<sup>rd</sup> Edition – CA Pritam Mahure.  
Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi

**M.Com./M.Com. (B & F)/M.Com. (F.M.) Syllabi – 2020-21  
w.e.f. 2020 -21**

**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, Taxmann 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./M.Com. (B & F)/M.Com. (F.M.) Syllabi – 2020-21**  
**w.e.f. 2020 -21**

**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 Alburn
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

## THIRD SEMESTER

### M.Com (BANKING AND FINANCE) Syllabi – 2021-22 w.e.f. 2021-2022

#### PAPER - 301: PRINCIPLES AND PRACTICES OF BANKING

**UNIT-I: Origin and Growth of Banking:** Role and Functions of Banks – Organisational structure of Banking – Forms of Banking – Unit Banking, Branch banking, Group Banking, Chain Banking, Satellite and Affiliate Banking – Money Lenders & Indigenous Bankers – Growth of Banking Sector – Banking Sector Reforms.

**UNIT-II: Functions of Commercial Banks:** Opening of accounts - Types of customers — Negotiable Instruments – Loans and Advances: Lending Policies – Pledge – Hypothecation lien – Assignment – Mortgage – Asset Liability Management – Credit Management: Credit Appraisal techniques – Risk Management Practices- ALM GAP Analysis – CRM in Banking.

**UNIT-III: Credit Management in Banks:** Principles of Sound Bank Lending – Loan Policy –Credit Creation – Credit Appraisal – Private Sector Lending – Monitoring and Review of Loan Portfolio – Management of Non-Performing Assets (NPAs) – Classification of NPAs – Debt Restructuring.

**UNIT-IV: Central Banking:** Reserve Bank of India (RBI)– Its Constitution – Organisational Structure – Management – Objectives – Functions – Working – Methods of Credit Control: Quantitative Controls – Selective Controls – Monetary Policy and its Evaluation – Licensing of Banks - Role of Board for Financial Supervision.

**UNIT-V:** Regional Rural Bakes (RRBs) – Role - Nature - Capital-Organization structure- Functions Cooperative Banks : State Cooperative Banks District Central Cooperative Banks-Urban Cooperative Banks.

#### **SUGGESTED READINGS :**

1. Sundaram KPM, Banking Theory, Law and Practice, Sultan Chand Publishers, New Delhi, 2004.
2. Maheswari SN, Banking and Financial Services, Kalyani Publishers, New Delhi, 2006.

#### **REFERENCE BOOKS :**

1. Sundaram KPM, Money, Banking and International Trade, Sultan Chand & Sons, 2000.
2. Vasant Desai, Principles of Bank Management, Himalaya Publishing House, New Delhi. 3. Maheswari SN and Paul RR, Banking Theory and Practice, Kalyani Publishers, New Delhi.



**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER - 302- ELECTRONIC BANKING**

- UNIT-I: Introduction:** Traditional Banking Vs E-Banking- Need for Computerization in Indian Banks- Facets of E-Banking- E-Banking Transactions –Models of E-banking- E-Banking Approaches; CCS approach, Cluster approach, Hi-tech bank within Bank - Advantages of E-Banking- Constraints of E-Banking .
- UNIT-II: Electronic Delivery Channels :** Automatic Teller Machine(ATM) – Electronic Fund Transfer (EFT)- NEFT and RTGS – SWIFT- IMPS - Computerization in Clearing Houses- Cheque Truncation System (CTS- 2010).
- UNIT-III: E-Banking Tools:** Generation of E-Cash, E-Wallets, E-Cheques, Credit Cards, Debit Cards, Personal Identification Number (PIN) —Online enquiry and update facility-Magnetic Ink Character Recognition(MICR) – Know Your Customer (KYC).
- UNIT-IV: E-Banking in India:** Challenges and Opportunities - Impact of E-Banking on Traditional Services. Challenges in E-Banking - Recent Initiatives - Uses of E-banking - E-Banking and Stock Market Operations - Mobile Banking.
- UNIT-V: E-Banking Security:** A paradigm shift in Banking Services - Need for Security in E-Banking- Security Concepts - Cyber Crimes in E-Banking- Encryption meaning – Encryption Process- Digital Signature - Digital Certificate - Cryptography – Data Encryption Standards (DES) - Security Devices (Public Key Infrastructure, Firewalls, Secure Electronic Transactions (SET)- Secure Socket Layer(SSL).

**REFERENCE BOOKS :**

1. C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai
2. Bhushan Dewan, E-Commerce.
3. E-Banking Management : Issues, Solutions and strategies, Information Science Reference (IGI Global)
4. Yogesh Kolekar, Introduction to Banking in India, An International Publication.
5. Ajit Kumar, Cashless Economy in India – Present Scenario, Potential, Prospect and Challenges, Create Space Independent Publishing Platform,2017.
6. IIBF( Indian Institute of Banking and Finance), Security in Electronic Banking, MacMillan Publishers, 2007.
7. Indian Institute of Banking and Finance (IIBF), Information Technology, Data Communication and Electronic Banking, Macmillan Publishers.
8. Asifulla .A, Introduction to Electronic Banking, Educreation Publishing -2016

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**Paper - 303: FINANCIAL MARKETS AND INSTITUTIONS**

- UNIT-I :** **Financial System:** Meaning and Objectives of Financial System; Structure of Financial System -Components: Financial Markets – Financial Institutions – Financial Instruments – Financial Services; Functions of Financial System; Role of Financial System in Economic Development.
- UNIT-II:** **Money Market:** Concept, Features, Functions and Significance of Money Market; Money Market Instruments; Segments of Money Market – Call / Notice Money Market - Commercial Bills Market - Treasury Bills Market – Discount and Acceptance Markets - Commercial Papers – Certificates of Deposit –Repo Instruments; Role and Challenges of Money Market in India.
- UNIT- III:** **Primary Market:** Concept, Features, Functions and Significance of Capital Market; Structure and Recent Developments of Capital Market in India; Primary Market / New Issues Market: Initial Public Offer (IPO) – Follow on Public Offer (FPO) – Rights Issue – Private Placements – Preferential Issues – Bonus Issues - Book-Building – American Depository Receipts (ADRs) – Global Depository Receipts (GDRs) – Foreign Currency Convertible Bonds (FCCBs); Players in New Issue Market; Role and Importance of Primary Market in Economic Development.
- UNIT-IV :** **Secondary Market:** Stock Exchanges – Organisation – Functions - Players - Management and Membership; Listing of Securities; Trading and Settlement Systems; Stock Market Indices; Bond Market: Significance – Functions – Participants; Depositories and Custodians – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – The Stock Holding Corporation of India Limited (SHCIL) - Recent Developments in Stock Market.
- UNIT-V :** **Institutional Regulatory Framework:** Introduction, Importance, and Functions of RBI – RBI and Monetary Policy - Promotional Role of RBI; SEBI: Organization Structure - Objectives – Powers and Functions – SEBI Regulations relating to Capital Markets – Investors Education and Protection.

**Suggested Readings**

1. Bhole L.M. and Mahakud J, Financial Institutions and Markets, Tata McGraw Hill Education Private Limited, New Delhi, 2004.
2. Jeff Madhura, Financial Institutions and Markets, Cengage Learning India Private Limited, New Delhi, 2012

**References:**

1. Preeti Singh, Dynamics of India Financial System – Markets, Institutions & Services, Ane Books Private Limited, New Delhi, 2009.
2. Ajay Shah, Susan Thomas and Michael Gorham, Indian Financial Markets: An Inside Guide to How the Markets Work, Elsevier Publications, Oxford, UK, 2008.
3. R M Srivastava and Divya Nigam, Dynamics of Financial Markets and Institutions in India, Excel Books, New Delhi, 2010.

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER : 304-INTERNATIONAL BANK MANAGEMENT**

- UNIT-I :** **Introduction** – Risk-Return Tradeoffs - Need for Financial Institutions - Competitive Markets and Impediments - Risk Dimensions of the Banking Business - Globalization of Commercial Banking - Historical Background - Structure of an International Banking Organization - International Banking Activities - Globalization of Financial Markets.
- UNIT-II:** **Foreign Exchange Market Participation** - Institutional Background - Mechanics of Currency Quotes and Trading - Locational Arbitrage - Theories of the Foreign Exchange Market. Eurocurrency Market - Development of the Eurocurrency Market – Eurocurrency Centers - Eurocurrency Interest Rates - Activities in the Eurocurrency Market.
- UNIT-III:** **Futures and Options in Currency and Debt Markets** - Forward and Futures Contracts - Functions of Futures Contracts Swaps and Other Derivative Instruments - Swap Market - Other Derivative Instruments - Credit Derivatives.
- UNIT-IV:** **International Credit Function for Private Business** - Cross-border Trade Transaction and its Financing - Trade-related Financing and Risk Insurance - Countertrade - Banking Services and Multinational Corporations - Special Financing Needs of Customers. Sovereign Risk Analysis - Traditional Country Risk Analysis - Portfolio Approach - Debt Crisis Management in the 1980s - The Debt Crisis of the 1980s - Recent Financial Crises since 1990.
- UNIT-V:** **Investment Banking Activities** - Historical Background - Major Investment Banking Activities - Scope of Activities by Commercial and Investment Banks - Mergers of Commercial and Investment Banks. Bank Strategy - Changes in External Environments: The International Dimension - International - Strategic Considerations: Activities and Resources.

**Reference Books:**

- (1) International Bank Management by Dileep Mehta and Hung-Gay Fung, Blackwell Publishing.
- (2) “Money Banking and International Trade” – M.C. Vaish, Wiley Eastern Ltd., New Delhi.
- (3) Agarwal .O.P. “International Banking and Finance”, Himalaya Publishing House, Hyderabad – 2008.
- (4) Gopala Krishnan and Nadinin – “International Banking and Finance”, Himalaya Publishing House, Hyderabad, 2009.

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER - 305(A) -RISK MANAGEMENT IN BANKS**

- UNIT-I: Risk Management –Introduction: Risk:** Concept – Causes – Classification – Types of Risk – Relevant Risks in Banking Services. Risk Management: Meaning – Nature – Importance and Tools & Techniques of Risk Management in Banks.
- UNIT-II: Asset Liability Management (ALM):** Introduction: ALM, Meaning, Significance – Objective: Analyzing Bank performance using the Assets Liability Management Techniques Risk Organization Asset Liability Committee (ALCO) – Components of Banks – Financial Statements – Balance sheet – Relationship between the Balance sheet and the Income statements. Return of Equity management Risks and Returns (Profitability, Liquidity, Solvency, Trade-off) credit Risk – CAMEL Rating sand Financial statements manipulation – Assets Liability Management (ALM) implementation.
- UNIT-III:** Alternative Models of Bank Performance – A critique of traditional GAAP – Base performance measure – Line of Business Profitability analysis, Management of Market Risk, Non-Interest Income and Non Interest expenses: Peer Group comparison, Total operative revenues.
- UNIT – IV: Capital Management and Profit Planning:** Prudential Norms – Capital Adequacy – Basel II – Assets classification & provision norms- profit planning – Effect of NPA on Profitability – Share holder’s value maximization and EVA – Profit planning measure to improve performance. Risk insurance marketing system in banks in India – System introduced in India Basel II Recommendation and RBI guidelines. CIBIL, DICGC (Deposit Insurance & Credit guarantee Cooperation). Financial Resolution Deposit Insurance bill 2017. RBI & Govt - Role in Reducing NPA.
- UNIT-V:** Risk Management and Corporate Objective – the scope and Objective of the Risk Management in Corporate bodies. Personal Risk Management – Risk Management – Steps – Risk Management process- Risk Management of liability exposures.

**REFERENCE BOOKS:**

1. Dr.K.M.Batta charya: Risk Management in Indian Banks – Himalaya Pub.
2. Risk Management, Indian Institute of Banking and Finance – McMillon.
3. Koch Mac Donald: Bank Management- Thonson.
4. Treischamann: Risk Management & Insurance – Thomson 2007.
5. Alka Mittal and SL Gupta: Principles of Insurance and Risk Management –Sultan Chand & Sons.
6. Dr.P.K.Gupta: Insurance and Risk Management-Himalaya publishing house.

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER - 305 (B) : MERGERS AND ACQUISITIONS**

- UNIT-I Corporate Restructuring:** Concept – Characteristics – Purposes for 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, Taxmann Publications Pvt. Ltd., New Delhi.
7. SEBI Guidelines on Mergers & Acquisitions.

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**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 (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**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 Small scale industry:** Concept and characteristics – Role of MSMEs in economic development – Government policies – Industrial sickness – Problems of small scale sector.
- 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 to MSMEs.

**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. Hirsch & 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.

## FOURTH SEMESTER

### M.Com (BANKING AND FINANCE) Syllabi – 2021-22 w.e.f. 2021-2022

#### PAPER : 401- MARKETING OF FINANCIAL SERVICES

**UNIT – I: Marketing and Financial Services:** Marketing: Concept – Process – Customer needs, Wants and Demands: Market Offerings: Products, Services, and Experiences, Customer value and satisfaction; exchange and Relationships. Marketing of Services: Concept of services – Characteristics – Product Marketing Vs Service Marketing – Classification of Services – Financial and Non-Financial – Fund/asset-based Financial Services – Importance of Financial Services Marketing.

**UNIT – II: The Marketing Environment for Financial Services:** Marketing Environment: Concept – Micro Environment: Company, suppliers, Intermediaries, competitors, publics and customers. Macro Environment: Demographic, Economic, Natural, Technological, Political, Social, Cultural and Global Environment; Analysis of Environment for Marketing of different Financial services – Responding to the Marketing Environment – Review of objectives – Application of concepts – Market segmentation for financial services.

**UNIT – III: Marketing of Merchant Banking Services:** Services Marketing: Elements – Product, Concept and Levels – Pricing methods – Promotion Methods: Advertising, Personal selling, Publicity and Sales Promotion – Distribution/ Delivery Mechanism – Special features of services Marketing.

**UNIT –IV: Marketing of Banking Services:** Marketing Mix of Banking Services: Product, Product Development, Promotion, Pricing, Place or Distribution channels, Process, People – Market Segmentation – Retail Banking – Internet Banking –Mobile Banking – Ancillary services Marketing – Challenges in meeting Global competition.

**UNIT – V: Marketing of Insurance Services:** Insurance Marketing: Marketing of Insurance Products – Direct Marketing – Salesmanship in Insurance. Marketing Mix of Insurance: Product, Product development, Promotion, Pricing, Place or distribution channels process, People – Client services in Marketing – Critical success factors in Insurance Marketing – Marketing strategies of insurance players in India.

#### **REFERENCE BOOKS:**

1. V.A. Avadhani: Marketing of Financial Services, Himalaya Pub. House.
2. Jillian Farquhar and Arthus Meidan, Marketing Financial Services-Thomson.
3. M.K.Rampal and S.L Gopal, Services Marketing: Concepts, Applications and cases, Galgotia Publishers.



**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER : 402: 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, John wily and sons, John wily and Sons, New York.
6. Donald E.Fischer & Ronald J.Jordan: Security Analysis and Portfolio Management, Pearson Education (Singapore) Pvt, Ltd., New Delhi.

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER : 403: INTERNATIONAL FINANCIAL MANAGEMENT**

- UNIT-I:** International Financial System Meaning scope and significance of International Finance. International Financial System- Components and environment. Finance function in global context- International Monetary System- fixed and floating systems- Balance of Payments (BOP). International Financial Institutions- WTO- World Bank-IMF –ADB.
- UNIT-II:** **Foreign Exchange Market:** Players and Components, functions- Foreign Exchange Rates-Spot- Forward and Cross Rates. Theories of determining foreign exchange rate- International Parity condition-Indian Foreign Currency market- Foreign Exchange Management Act (FEMA)-Recent development (Problems and Cases)
- UNIT-III:** **Management of Foreign Exchange Risk:** Meaning and types of risk – Management of Translation, Transaction and economic exposure. Tools, Techniques and Hedging strategies for foreign exchange risk management (Problems and case)
- UNIT-IV:** **International Monetary System:** Forwards, Swaps and Interest rate futures. European Monetary markets, Asian Currency markets, GDRs, ADRs, Blocked Accounts, Dealing positions, Speculation and leveraged arbitrage (problems)
- UNIT-V:** **Financial Management of Multination's Firm:** Foreign Capital Budgeting Decisions-Cash Flow Management-Tax and Accounting implication of International activities (Simple Problems)

**REFERENCE BOOKS:**

1. APTEP.G: International Financial management, Tata McGraw –Hill Company Pvt. Ltd., New Delhi.
2. Madhu Viji: International Financial Management, Excel Books, New Delhi-2003.
3. Machiraju, H.R, International Financial Management, Himalaya Publishing House.
4. Alan C. Shapiro : Multinational Financial management, Wiley Indian Pvt, Ltd., New Delhi
5. Ephraim Clark: International Financial Management, Cengage Publications, Delhi
6. Cheol S. Eun & Bruce G. Resnick : International Financial management, Tata McGraw Hill, Company Pvt Ltd., New Delhi.
7. Eiteman –Multinational Business Finance, Pearson Educations.

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER-: 404- PROJECT REPORT & VIVA-VOCE**

1. Soon after the completion of 2<sup>nd</sup> 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 4<sup>th</sup> semester but before the commencement of semester end examinations.
2. After the completion of 4<sup>th</sup> 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 (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER : 405(A): CORPORATE GOVERNANCE**

- UNIT-I:** **Corporate Governance:** Meaning – Need – Importance – Corporate Governance(CG) mechanism – CG Systems – Indian model of CG – CG and Value maximization – Issues in Corporate Governance. (Theory only)
- UNIT-II:** **Emergence of Corporate Governance:** Developments in USA and UK – Role of World Bank – OCED – McKinsey – Sarbanes – Oxley Act,2002 – World Committees on CG – The Cadbury Committee. The Hampel Committee – Principles of good CG and code of best practices – OECD Principles. (Theory only)
- UNIT-II:** **Corporate Governance in India:** Need and Importance – Historical perspective – Indian Committees and guidelines on CG – Naresh Chandra Committee – Narayana Murthy Committee – J.J Irani Committee – Kumara Mangalam Birla Committee – The CII initiatives – SEBI initiative – CG practice in India. (Theory only)
- UNIT-IV:** **Board of Directors and Audit Committee:** board of Directors and their role in 49 of listing agreement – Audit Committee: Duties and responsibilities of Auditors – Composition of Audit Committee – CG and internal auditors – Indian situation. (Theory only)
- UNIT-V:** **Corporate Governance Standards and practices in India:** CG Standards – Methods for examining the quality and effectiveness of CG – CG standards in Indian context – CG in IT sector – Pioneers in good CG practices – Problems of CG in India – CG and Business Ethics – CG and Corporate social responsibility (CSR) – Future of CG in India. (Theory only)

**REFERENCE BOOKS**

1. Fernando A.C – Corporate Governance – principles, Policies and practices – Pearson Education – New Delhi -2006.
2. Subash Chandra Das – Corporate Governance – Codes, Systems, Standards and Practices – PHI Learning New Delhi-2009
3. Kesho Prasad – Corporate Governance – PHI Learning - New Delhi-2009
4. Singh S - Corporate Governance – Global Concepts and Practices – Excel Books -New Delhi-2005.
5. Donald H. Chew Jr. Staurt L.Gillan – Corporate Governance at Crossroads – Tata McGraw – Hill Co. Ltd. New Delhi-2006

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**PAPER : 405(B): INTERNATIONAL FINANCIAL REPORTING SYSTEM**

- UNIT-I:** Concept of International Financial Reporting System ( IFRS )- Prominence of IFRS in global context- Prominent International Accounting Standards (IAS ) – Indian Accounting Standards-The International Accounting Standards Board ( IASB and Regulatory Framework
- UNIT-II:** Objectives of IFRS- Sources of IFRS- Related Party disclosures -Regulatory frame and compliance of IFRS-Mission and Vision of IFRS.
- UNIT-III:** Preparation of IFRS-Characteristics of a good IFRS- Due Diligence and Compliance –Statutory Disclosures - Requirements and Sources for IFRS-
- UNIT-IV:** Various types of FIRS-Segment Reporting Profitability reports, financial position reports, Cost reports, Responsibility centre Reports –Segment reporting – Consolidated reports.
- UNIT-V:** Barriers in IFRS –Semantic barriers-Cultural barriers-Political and Legal barriers- Advantages of MIR- Motivations for Studying IFRS-Problems and Prospectus of IFRS in India

**REFERENCES :**

1. R.L.Gupta and Radha Swami , Advanced Financial Accountancy , Volume i and ii, Sultan Chnand , New Delhi , 2015
2. S.P.Jain and K.L. Narang , Advanced Financial Accountancy ,Kalyani Punlishers , New Delhi, 2017
3. M.C.Shukla and T.S. Grewal , Advanced Accounts, S. Chand Publishers , New Delhi 2015
- 4 .Amberish Saxena , Fundamentals of Reporting and Editing Kanika Pub;ishers , New Delhi ,2018
5. Institute of Chartered Accounts of India , Accounting standards 2013
6. International Accounting Standards , Report on International Accounting Standards, various issues
7. Michael et al. Management Commnication , Mac Millan New Delhi , 2016

**M.Com (BANKING AND FINANCE) Syllabi – 2021-22**  
**w.e.f. 2021-2022**

**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. (Banking & Finance) Syllabus**

### **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 – Taxman's Direct Taxes Planning and Management.

**MODEL QUESTION PAPER STRUCTURE FOR**  
**M.Com (BANKING & FINANCE) 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 70 Marks and the examination shall be of 2 ½ 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 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)