

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



CBCS SYLLABI

From the Academic Year 2020-21

M.Com (FINANCIAL MANAGEMENT)

VIKRAMA SIMHAPURI UNIVERSITY; NELLORE
DEPARTMENT OF COMMERCE
COURSE STRUCTURE FOR M.COM (Financial Management)
(Effective from the batch of students admitted during the academic year 2020-21)

SEMESTER – I (2020-21)							
Code	Title of the Paper	Core / Optional	No. of Credits	Exam. Duration	IA*	SEE**	Total
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
SEMESTER – II (2020-21)							
Code	Title of the Paper	Core / Optional		Exam Duration	IA*	SEE**	Total
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	30+20	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

SEMESTER – III (2021-22)							
Code	Title of the Paper	Core /optional	No. of Credits	Exam Duration	IA*	SEE**	Total
COM- 301	Accounting for Managerial Decisions	Core	4	3 Hours	30	70	100
COM- 302	International Financial management	Core	4	3 Hours	30	70	100
COM- 303	Financial Markets and Institutions	Core	4	3 Hours	30	70	100
COM-304	Security Analysis and Portfolio Management	Core	4	3 Hours	30	70	100
COM-305	(A) Mergers and Acquisitions	Optional	4	3 Hours	30	70	100
	(B) Security Market operations	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
SEMESTER – IV (2021-22)							
Code	Title of the Paper	Core /optional		Exam Duration	IA*	SEE**	Total
COM- 401	E-Commerce	Core	4	3 Hours	30	70	100
COM- 402	Financial Services	Core	4	3 Hours	30	70	100
COM- 403	Financial Derivatives	Core	4	3 Hours	30	70	100
COM- 404	Project Report and Viva-Voce @	Core	4	--	--	--	100
COM- 405	(A) Insurance and Risk Management	Optional	4	3 Hours	30	70	100
	(B) Corporate Tax Planning and Management	Optional	4	3 Hours	30	70	100
COM- 406	Capital Markets	EE	4	3 Hours	30	70	100
COM- 407	Tax Planning for Individual Assesses	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**

FIRST SEMESTER

M.Com./M.Com (B&F)/M.Com. (FM) Syllabi – 2020-21 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*, 10th ed., McGraw, New York 1995.
2. Stoner, J.etc., *Management*, 6th 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.(FM) Syllabi – 2020-21
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. 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 – 2020-21
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 Mc Graw Hill Ltd.

M.Com./M.Com(B&F)/M.Com.(FM) Syllabi – 2020-21
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 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 – 2020-21
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, 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 – 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

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./M.Com(B&F)/M.Com.(FM) Syllabi – 2020-21
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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 Prakasham Publication, Meerut.

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

M.Com. 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.
- 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./M.Com(B&F)/M.Com.(FM) 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.

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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

THIRD SEMESTER
M.Com (Financial Management) Syllabi – 2021-22
w.e.f. 2021 -22

301: 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 (Financial Management) Syllabi – 2021-22
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302-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.

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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.
1. Ajay Shah, Susan Thomas and Michael Gorham, Indian Financial Markets: An Inside Guide to How the Markets Work, Elsevier Publications, Oxford, UK, 2008.
2. R M Srivastava and Divya Nigam, Dynamics of Financial Markets and Institutions in India, Excel Books, New Delhi, 2010.

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304: 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 McGraw 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.
- Dhamodharan: Investment Valuation, Johnweely and sons, Johnweely and Sons, New York.

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305(A): 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, Taxmann Publications Pvt. Ltd., New Delhi.
7. SEBI Guidelines on Mergers & Acquisitions.

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305(B): SECURITY MARKET OPERATIONS

- UNIT-I: Indian Securities Market:** Meaning – Functions – Intermediaries – Role of primary market – Methods of floatation of capital – Problems of New Issues Market – IPOs – investor protection in primary market – Recent trend in Primary Market - SEBI measures for primary market. (Theory only)
- UNIT-II: Secondary market:** Meaning – Nature – Functions – Organization –Regulatory framework for Stock Exchanges in India – SEBI Measures for Secondary Market. (Theory only)
- UNIT-III: Listing of Securities:** meaning – merits and demerits – Listing requirements procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting. (Theory only)
- UNIT – IV: Indian Stock Exchanges:** BSE –Different trading systems – Share groups – on BSE –BOLT system – Different types of settlements – Pay – in and Pay – out – Bad delivery –Short delivery – Auction – NSE – Market segments – NEAT system operations – Market types - order types and books - De –mat settlement. (Theory only)
- UNIT –V: Stock Market Indices:** meaning – Purpose, and consideration in developing index – Methods – market indices in India – BSE SENSEX- NSE Indices – S &P CNX Nifty. (Theory only)

REFERENCE BOOKS:

1. Punithahvathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. V. A. Avadhani, investment and securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and portfolio management, Tata McGraw – Hill.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

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306: HUMAN VALUES AND PROFESSIONAL ETHICS – II

- Unit-I:** Value Education – Definition – Relevance to present day – Concept of Human values – Self introspection – Self esteem. Family values – Components, structure and responsibilities of family – Neutralization of anger – Adjustability – Threats of family life – Status of women in family and society – Caring for needy and elderly – Time allotment for sharing ideas and concerns. (Theory only).
- Unit-II:** Medical Ethics – View of Charaka, Sushruta and Hippocrates on moral responsibility of medical practitioners. Code of ethics for medical and healthcare professionals. Eluthanasia, Ethical obligation to animals, Ethical issues in relation to health care professional and patients. Social justice in health care, human cloning, problems of abortion. Ethical issues in genetic engineering and Ethical issues raised by new biological technology or knowledge . (Theory only).
- Unit-III:** Business Ethics – Ethical standards of Business – Immoral and illegal practices and their solutions. Characteristics of ethical problems in Management, Ethical theories, causes of unethical behavior. Ethical abuses and work ethics (Theory only).
- Unit-IV:** Environmental Ethics – Ethical theory, Man and nature – Ecological crises, Pest control, Pollution and waste, Climate change, Energy of pollution, Justice and environmental health. (Theory only).
- Unit-V:** Social Ethics – Organ trade, Human trafficking, Human rights violation and social disparities, Feminists ethics, Surrogacy/ pregnancy, Ethics and media – Impact of News papers, Televisions, Movies and Internet (Theory only).

Reference Books:

1. John S. Mackenjie: 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. Petrick and John F. Quinn, Response Books: New Delhi.
4. “Ethics in Management” by S.A. Sherlekar, Himallaya Publishing .House.
5. Harold H. Titus: Ethics for Today.
6. Maitra, S.K.: Hindu Ethics.
7. Willaim 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: Religious and Civil (ed.) G.C. Haughton.

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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.

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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 Successively 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.

FOURTH SEMESTER

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

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402: FINANCIAL SERVICES

- UNIT-I: Merchant Banking:** Concept – Commercial banking Vs merchant banking; Origin and evolution – Scope - Functions – Pre-issue and post- issue obligations; SEBI regulation.
- UNIT-II: Credit Rating:** Significance – SEBI regulations – Rating agencies in India – CRISIL, CARE, ICRA, FRI – Rating methodology- Limitations.
- UNIT-III: Factoring:** Factoring – Factoring Vs bills discounting – Mechanism – Functions – Forms – Legal aspects;
- UNIT-IV: Venture Capital:** Features – Stages of financing; Financial analysis – Investment nurturing; Valuation of portfolio – Exit route; VCF scenario in India – SEBI regulations
- UNIT-V: Lease Financing:** Concept: Lease finance Vs hire purchase; Kinds of lease; Benefits; Limitations; Regulatory framework; Evaluation; Tax Implications.

Reference Books:

1. Khan, M.Y., Financial Services, Tata McGraw Hill, New Delhi.
2. Gordon, E., and Natarajan, K., Financial Markets and Services, Himalaya Publications, Mumbai.
3. Siddaiah T, Financial Services, Pearson Education, new Delhi.
4. Bhatia, B.S., and Gupta G.S., Management of Financial Services, Deep and Deep, New Delhi.
5. Ghosh, P.K., and Gupta, G.S., Fundamentals of Lease Financing, Vision Publishers, New Delhi.
6. Gupta, S.K., and Nisha Aggarwal, Financial Services, Kalyani Publishers, New Delhi.
7. Machiraju, H.R., Merchant Banking, Wiley, New Delhi.
8. Nalini Prava Tripathy, Financial Services, Prentice Hall of India Pvt. Ltd., New Delhi.
9. Guruswamy, S., Financial Services and Markets, Thomson Learning, Singaore.
10. IGNOU, Management of Financial Services, IGNOU, New Delhi.

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403: FINANCIAL DERIVATIVES

- Unit-I:** **Financial Derivatives:** Concept– Features – Types - Uses of Financial Derivatives – Basic Financial Derivates – Traders in Financial Derivatives Market- Indian Financial Derivatives Market – Trends. (Theory Only)
- Unit-II:** **Forwards and Futures Contracts:** Concepts- Functions - Types-Uses– Forwards Vs Futures - Trading Mechanism of Forwards and Futures Contracts. (Theory and Problems)
- Unit-III:** **Options:** Concept-Types of options – Difference between Options and Futures Option hedging strategies – Option Greeks-Option pricing models-Option Price determination - Binomial Option Pricing- Model- One step and two step models Black Sholes Option Pricing Model (Theory and Problems)
- Unit-IV:** **Swap Market:** Concept –Features of Swap - Types of Swaps – Interest Rate Swap – Currency Swap – Debt equity Swaps – Using Swap to manage risk – Pricing Swaps. (Theory only)
- Unit –V:** **Stock Index Features and Options:** Concept - Need- Portfolio Management and Stock Index Features- Speculation and Stock Index Features -Trading of Stock Index Features – Stock Index options – Trading of Stock Index options. (Theory and Problems)

REFERENCE BOOKS:

1. Pandey, I.M., Financial Management, Vikas Publications , New Delhi.
2. Gupta, S.L., Financial Derivatives, PHI Learning Pvt. Ltd, New Delhi.
3. Bhalla, V.K. Investment Management
4. John C.Hulll Derivatives. PHI Publisher Ltd, New Delhi

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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.

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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.

References:

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

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405(B): 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. Lakhota, 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.

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PAPER: 406: FOUNDATION COURSE IN COMPUTER APPLICATION-II

UNIT-I Excel 2007

Creating new Excel work book, saving an excel workbook, adding data to cells, adding data using auto fill inserting cells, deleting cells, wrapping text, changing number formats, adding borders to cells, applying conditional formats renaming worksheet, opening an existing work book, printing a worksheet or a workbook, working with charts.

UNIT-II Power Point 2007

Introduction, creating presentation, Saving presentation, basics of presentation setting UP and running a slide show, changing a layout of a slide. Applying background to a slide. Applying themes to a presentation. Working with basic Graphical objects. Inserting Media Clips on a slide, Creating a photo album.

UNIT-III: Photoshop

Introduction, An overview of Adobe Photoshop , what's New in Photoshop 7.0, looking at the work area, Getting images into Photoshop and image ready, working with color, producing consistence color Photoshop), making color and tonal adjustments, selecting Trans formatting an retouching, drawing, painting, using channels and masks. Using Layers, Applying filters for special effects.

UNIT-IV: IT Hardware

Inside Desktop and tower: Enclose power supply, mother board, Drivers Expansion boards, notes for disassembly and Re-assembly, standardized form factors. The Pre-service checkout. Trouble shooting process. The spare parts. Benchmarking the PC virus quick start bench testing.

Text Books:

1. Office 2007 in Simple Steps, Kogent Solutions Inc, Dreamtech press, 2008.
2. Stephen J. Bigelow- Bigelow's trouble shooting, Mainting & Repairing PC (TMH)
3. Photoshop 7.0.

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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.

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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(FM) 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)