



## VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

### DEPARTMENT OF COMMERCE

Syllabus for Master of Commerce ( Banking & Finance) (2 Year Course) for V.S. University Constituent College(s) and Affiliated Colleges under the jurisdiction of Vikrama Simhapuri University, Nellore with effect from the Academic Year 2020-2021

#### PROGRAMME OUTCOMES (POs)

After successful completion of two-year Post- Graduate Degree programme in Commerce, the students would be able to

PO1	<b>Knowledge Based:</b> Apply Knowledge in the functional areas of management and analyze the significance of commerce in modern times.
PO2	<b>Problem Analysis:</b> Acquire knowledge about the concepts and postulates of accounting its branches, finance and HRM and trace out appropriate solutions to the compulsory problem.
PO3	<b>Design:</b> Obtain skills in designing and conducting survey during the course of Project work and impact knowledge.
PO4	<b>Investigation:</b> Critically analyze the qualitative and quantitative data on contemporary issues in the field of accounting and finance.
PO5	<b>Use of Tools:</b> Learn about the application of different statistical tools and techniques so as to arrive at suitable decision in the business and its success.
PO6	<b>Individual team work:</b> Discern knowledge about the group dynamics and team building so as to participate in community extension and outreach programmes.
PO7	<b>Communication skills:</b> Inculcate communication skills and learn interview participation techniques for acquire Proper placement.
PO8	<b>Professionalism:</b> Demonstrate professionalism in undertaking independent research surveys and project works.
PO9	<b>Social responsibility and Ethics:</b> Apply reasoning provided by the continual knowledge to assess social, legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices along with professional and environmental ethics.
PO10	<b>Life time Learning:</b> Recognize the need for, and have the skills to engage in independent and life-long learning in the broadest context of changes and turbulent environment revolved around commerce, trade and industry. Also apply learning skills and techniques obtained through theoretical, conceptual framework, computer practical and project field experiences to resolve contemporary issues.

#### PROGRAMME SPECIFIC OUTCOMES (PSOs)

After the completion of the M.Com (Banking & Finance), the students would be able to work in various fields:

PSO1	Familiarize the concepts of accounting and its branches-cost accounting and management accounting, finance, marketing, organizational behavior, managerial economics, quantitative techniques for business decisions and analyze the importance of these areas for placing business entity in right perspective.
PSO2	Examine critically the accounting standards and reporting to evolve an effective accounting and reporting system.
PSO3	Acquire knowledge in the field of tax planning and management, personality development, international financial management, e-banking operations and obtain skills in the field of cost and management accounting for arriving at concrete decisions for prosperity of business.



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### **Programme Objectives**

The specific objectives of the M.Com (Banking and Finance) Programme are to:

- Impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance
- Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements
- Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data
- Facilitate the students to apply capital budgeting techniques for investment decisions
- Prepare students to appraise the structure and operations of banking system
- Prepare the students for an in-depth analysis of investment, portfolio management, investment banking and liquidation of investments
- Develop competency in the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation
- Facilitate the students to analyses and frame micro financing schemes for rural banking
- Impart the students the concept of risk mitigation in financial sectors and their role in investment decisions of individuals and business enterprises
- Provide guidance to students to plan and undertake independent research in a chosen discipline
  - Train the students on teamwork, lifelong learning and continuous professional development

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<b>COURSE WISE PROGRAMME STRUCTURE</b>						
<b>S. No</b>	<b>Course code</b>	<b>Course/Subject</b>	<b>No. of credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total</b>
<b>Semester – I</b>						
1	20RMBF101	Business Management	4	30	70	100
2	20RMBF102	Business Environment & Policy	4	30	70	100
3	20RMBF103	Managerial Economics	4	30	70	100
4	20RMBF104	Marketing Management	4	30	70	100
5	20RMBF105A	Corporate Financial Accounting	4	30	70	100
6	20RMBF105B	Customer Relationship Management	4	30	70	100
<b>Semester – II</b>						
1	20RMBF201	Quantitative Techniques and Business Decisions	4	30	70	100
2	20RMBF202	Financial Management	4	30	70	100
3	20RMBF203	Human Resource Management	4	30	70	100
4	20RMBF204	Computer Applications in Accounting	4	30	70	100
5	20RMBF205A	Working Capital Management	4	30	70	100
6	20RMBF205B	Marketing Research	4	30	70	100
<b>SEMESTER – III</b>						
1	20RMBF301	Principles and Practices of Banking	4	30	70	100
2	20RMBF302	Electronic Banking	4	30	70	100
3	20RMBF303	Financial Markets and Institutions	4	30	70	100
4	20RMBF304	International Bank Management	4	30	70	100
5	20RMBF 305A	Risk Management in Banks	4	30	70	100
6	20RMBF 305B	Mergers and Acquisitions	4	30	70	100
7	20RMBF306	Basics of Financial Accounting	4	30	70	100
8	20RMBF307	Basics of Entrepreneurship Development	4	30	70	100
1	20RMBF401	Marketing of Financial Services	4	30	70	100
<b>SEMESTER -IV</b>						
2	20RMBF402	Security Analysis and Portfolio Management	4	30	70	100
3	20RMBF403	International Financial Management	4	30	70	100
4	20RMBF404	Project Report and Viva-Voce	4	30	70	100
5	20RMBF405A	Corporate Governance	4	30	70	100
6	20RMBF405B	International Financial Reporting System	4	30	70	100
7	20RMBF406	Capital Markets	4	30	70	100
8	20RMBF407	Tax Planning for Individual Assessee	4	30	70	100

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	I
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF101: BUSINESS MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To enable business managers to get the concept of how to manage business venture effectively and efficiently.</li> <li>2. Enhance the skills of managers and in this changing business environment.</li> <li>3. To equip managers, employees and potential employees with the knowledge, skills and attitude that they need for effective business management</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction:</b> Concept of Management: Definition, Nature, Purpose, Scope and Significance – Evolution of Management Thought – Approaches to Management – Process of Management – Functions of Management		12
II	<b>Planning:</b> Nature, Purpose, Process of Planning, Types of Plans – Forecasting, Decision Making: Concept, Process, Rationality in Decision; Management By Objectives: Concepts, Process, and Preconditions		12
III	<b>Organizing:</b> 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.		12
IV	<b>Staffing:</b> Nature and Importance of Staffing, Factors in Selecting Lower, Middle and Upper-Level Managers. <b>Directing:</b> Meaning, Assumptions of Human Behaviour by Douglas McGregor, Edgar Shien and Elton Mayo		12
V	<b>Motivation:</b> 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. <b>Controlling:</b> Process of Control, Techniques of control, PERT and CPM.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Koontz, H and Wihrich. H, <i>Management</i>, 10<sup>th</sup> ed., McGraw, New York 1995.</li> <li>2. Stoner, J. etc., <i>Management</i>, 6<sup>th</sup> ed., Pearson Education, 1995.</li> <li>3. Thomas S. Bateman, Scott A. Snell, <i>Management</i>, Tata McGraw Hill.</li> <li>4. Maital Seshadri, <i>Innovation Management</i>, Sage Publications.</li> <li>5. Stonner, Freeman, Gilbert, <i>Management</i>, Prentice Hall of India.</li> <li>6. Stephen P. Robbins, <i>Management</i>, Pearson Publications.</li> <li>7. Tripathi, Reddy, Principles of Management, SAGE</li> <li>8. JS Chandran, Management: concepts and strategies, Vikas Publishing House Pvt. Ltd.</li> </ol>		
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1	Definition and Evaluation of Management concepts	K1



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	CO2	Classification and explanation of management, and extending concepts and process of management										K2		
	CO3	Constructing and development of organization system										K3		
	CO4	Analyze the principles and practices of staffing and directing										K4		
	CO5	Designing and developing motivational and controlling techniques in the organization										K5		
<b>COs – POs MAPPING</b>	CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
	CO1	2	3	1	2	3	3	3	2	1	3	3	2	3
	CO2	3	2	3	3	3	3	2	3	2	2	2	3	2
	CO3	3	3	2	2	3	3	3	3	2	3	3	2	3
	CO4	3	3	2	3	2	3	3	3	3	3	1	3	2
	CO5	2	3	3	3	3	2	3	2	3	3	3	2	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	I
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF102: BUSINESS ENVIRONMENT AND POLICY</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To understand the different environment in the business climate</li> <li>2. To know the minor and major factors affecting the business in various streams</li> <li>3. To know the different environment like, political, technological and economic environment in the business</li> <li>4. To acquire in-depth knowledge about legal environment etc.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Business and its Environment:</b> Nature and Scope of business– Characteristics of contemporary business – Nature and significance of business environment – Types of environments – Internal and External environment – Micro and Macro Environment – Environmental Scanning - Environmental analysis – Techniques approaches to environmental analysis – Changing dimensions of business environment.		12
II	<b>Economic Environment of Business:</b> 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		12
III	<b>Political- Legal Environment of Business:</b> Political institutions – Legislature – Executive - Judiciary – Judicial activism – Government and business state intervention control systems – Regulatory framework for control of economic activity		12
IV	<b>Socio-Cultural Environment:</b> 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.		12
V	<b>Global and Technical Environment</b> – Features of globalization – 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.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, New Delhi.</li> <li>2. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi.</li> </ol>		



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	3. Kohli.S.L. and Resutra N.K, Business Environment, Kalyani Publishers, NewDelhi2005. 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. RajAgarwal, Business Environment, Excel Books, New Delhi,2008.													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>												<b>Knowledge</b>	
	CO1	Define business environment											K1	
	CO2	Explains how business environment on Indian economy											K2	
	CO3	Identify of political, legal business environment											K3	
	CO4	Analyzing of socio-cultural environment and its impact of business											K4	
	CO5	Adapting and emulating the global, technical environment and its impact											K5	
<b>COs – POs MAPPING</b>	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO3
	CO1	3	2	1	3	3	2	3	2	3	1	2	3	3
	CO2	2	3	2	2	2	3	2	3	2	3	3	3	3
	CO3	3	3	2	3	3	2	3	3	3	2	2	3	3
	CO4	3	3	3	3	1	3	2	3	3	2	3	2	3
	CO5	3	2	3	3	3	2	3	2	3	3	3	3	2

  
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PROGRAMME		M.Com (Banking & Finance)		SEMESTER		I	
COURSE CODE & TITLE		20RMBF103: MANAGERIAL ECONOMICS					
NUMBER OF CREDITS		4		NUMBER OF HOURS		6	
COURSE OBJECTIVES		<div>1. Learn the economic way of thinking (rational choice, optimal allocation of resources, models, etc.)</div> <div>2. Learn various demand forecasting and opinion polling and statistical methods for existing and new products.</div> <div>3. Learn various strategies of pricing for better profit (price discrimination, bundling, tying, etc.)</div> <div>4. Learn main types of costs and cost functions, and their application for decision making.</div>					
UNIT		CONTENT				NO. OF HOURS	
I		Introduction: Meaning and definition of Managerial Economics – Principles and Scope of ME – Characteristics – Uses of ME - Role and responsibilities of a managerial economist.				12	
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.				12	
III		CostAnalysis:Costconceptsandclassification– Costoutputrelationshipinshort run and long run – Economies of scale – Cost function – Cost control and cost reduction.				12	
IV		Production analysis: Basic concepts and types – Law of variable proportions - Factors of production and returns to scale – Cobb-Douglas production function – Opportunitiesformultipleproducts– Policyonaddingnewproductsanddropping old products.				12	
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.				12	
REFERENCES		<div>1. Joel Dean, Managerial Economics, Prentice Hall Ltd., India.</div> <div>2. Varshiney &amp; Maheswari, Managerial Economics, Sultan Chand &amp; Co</div> <div>3. MehathaP.L., Managerial Economics, Sultan Chand &amp; Co.</div> <div>4. Dwivedi D.N., Managerial Economics, Himalaya Publishing House.</div> <div>5. Mote, Paul &amp;Gupta, Managerial Economics, Tata McGraw Hill Ltd.</div>					
COURSE OUTCOME		On the successful completion of course students will be able to				Knowledge	
		CO1	Definition and principals of managerial Economics			K1	

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	CO2	Explain of demand analysis and various methods of demand forecasting											K2	
	CO3	Identify cost concepts and methods of costs determination											K3	
	CO4	Examine the various production analysis and its methods											K4	
	CO5	Estimate various measurements of profit and tools											K5	
<b>COs – POs MAPPING</b>	CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
	CO1	2	3	3	2	1	3	3	2	3	2	3	3	2
	CO2	3	3	3	3	2	2	2	3	2	3	2	3	3
	CO3	2	3	3	3	2	3	3	2	3	3	3	2	3
	CO4	3	2	3	3	3	3	2	3	2	3	3	2	2
	CO5	3	3	2	2	3	3	3	2	3	2	3	3	3

  
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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	I
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF104:MARKETING MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	1. To understand the concepts of marketing management 2. Role and significance of new product development process 3. To understand the place mix (i.e., product and services) 4. To understand the tools used for sales promotion 5. To understand the marketing environment		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction:</b> 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		12
II	<b>Product Mix:</b> 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.		12
III	<b>Place Mix:</b> 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.		12
IV	<b>Marketing Information System (MIS):</b> 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.		12
V	<b>Services Marketing:</b> Features of services – Goods Vs. Services marketing – 7Ps of marketing mix – Marketing triangle of services – GAP model of services quality – Strategies for services marketing.		12
<b>REFERENCES</b>	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.		

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	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, NewDelhi.													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>												<b>Knowledge</b>	
	CO1	Findthe Marketing concepts and buying motives												K1
	CO2	Extend the marketing mix practices and organizations												K2
	CO3	Choose the place-mix and its advanced tools												K3
	CO4	Analyze MIS and identifying various approaches of MIS												K4
	CO5	Discuss the services marketing concepts and its applications												K6
<b>COs – POs MAPPING</b>	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	3	3	2	3	2	3	3	2	2	3	3	2	1
	CO2	2	2	3	2	3	2	3	3	3	3	3	3	2
	CO3	3	3	2	3	3	3	2	3	2	3	3	3	2
	CO4	3	2	3	2	3	3	2	2	3	2	3	3	3
	CO5	3	3	2	3	2	3	3	3	3	3	2	2	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	I
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF105A: CORPORATE FINANCIAL ACCOUNTING</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To analyze the accounting principles.</li> <li>2. To give a comprehensive view of valuation of goodwill</li> <li>3. To study the basic concepts of inflation accounting.</li> <li>4. To prepare the lease accounting.</li> <li>5. To understand the proceedings of the preparation of consolidated balance sheet</li> <li>6. To summarize the consolidated financial statement and balance sheet for holding companies</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Accounting as an information system:</b> Accounting – Users of accounting information – GAAP accounting environment – Fields of accounting activity – Ethical issues in accounting – Role of computers in accounting (Theory only).		12
II	<b>Valuation of goodwill:</b> Factors affecting goodwill–Types of goodwill–Need for goodwill valuation – Methods of goodwill valuation - Average method – Super profit method – Annuity method (Theory and problems).		12
III	<b>Inflation accounting:</b> 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).		12
IV	<b>Holding company accounts:</b> Meaning and definition of holding company and subsidiary company–Pre-acquisition and Post acquisition of profits–Good will or capital reserve – Minority interest – Cross holdings – Chain holding - Preparation of Consolidated Balance Sheet (Theory and problems).		12
V	<b>Lease accounting:</b> 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).		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Battacharya S.K., John Dearden, Accounting for Management; Vikas Publishing House Ltd., New Delhi.</li> <li>2. Jain and Narang; Advanced Accountancy, Kalyani Publishers, New Delhi.</li> <li>3. Gupta R.L., and M.Radhaswamy, Advanced Accountancy,</li> </ol>		

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## DEPARTMENT OF COMMERCE

Syllabus for Master of Commerce ( Banking & Finance) (2 Year Course) for V.S. University  
Constituent College(s) and Affiliated Colleges under the jurisdiction of Vikrama Simhapuri  
University, Nellore with effect from the Academic Year 2020-2021

	<p>Chand and Sons, New Delhi.</p> <p>4. Financial Accounting –Adynamic approach B. K.Banerjee, Prentice Hall India Pvt. Ltd., New Delhi</p> <p>5. Shukla and Grewal, Advanced Accounts, S.Chandand Co. New Delhi.</p> <p>6. Narayana Swamy, R.Financial Accounting of Managerial Perspective, Prentice Hall India Pvt. Ltd., New Delhi.</p> <p>7. MaheswariS.N., Corporate Financial Accounting.</p> <p>8. Financial Accounting for management, N.Ramachandran and Ramkumar kakani, Tata McGraw Hill Company, New Delhi</p> <p>9. Accounting and Finance for Manager, Nithin Balwani, Excel Books, New Delhi.</p>													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Define accounting information system useful to management and how computers supporting to accounting system										K1		
	CO2	Infer the valuation of Goodwill and its Methods										K2		
	CO3	Identify the need and approaches of inflation accounting										K3		
	CO4	Analysis of Holding company accounts and methods of acquisitions										K4		
	CO5	Choose of lease accounting and its methods										K6		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	2	3	3	2	1	3	2	2	3	3	2	3	2
	CO2	3	3	3	3	2	3	3	3	3	3	3	3	3
	CO3	2	3	3	3	2	2	3	2	3	3	3	3	3
	CO4	3	2	3	3	3	2	2	3	2	3	3	3	3
	CO5	3	3	2	2	3	3	3	3	3	2	2	2	2

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	I
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF105B: CUSTOMER RELATIONSHIP MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To make the students understand the organizational need, benefits and process of creating long-term value for individual customers.</li> <li>2. To disseminate knowledge regarding the concept of e-CRM and e-CRM technologies.</li> <li>3. To enable the students, understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction:</b> Meaning, Significance and Process of customer relationship management - Framework for CRM marketing.		12
II	Attracting, retaining and growing customers–Building loyalty–Reducing customer diffusion – Forming strong bonds – Adding financial and social benefits – Adding structural ties.		12
III	<b>Customer databases and database marketing:</b> Customer databases – Customer mailing list - Business data base - Data warehousing and data mining – Ways of using data bases - Data source marketing.		12
IV	<b>Relationship development process:</b> 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		12
V	<b>Developing and managing relationship:</b> Customer selection - Relationship strategies for implementing CRM - Mistakes in implementing CRM - Role of information technology in CRM.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. V.V.Ramana and Somalya, Customer Relationship Management.</li> <li>2. Philip Kotler, Marketing Management.</li> <li>3. Stone Merlin and Neil Wood rock: Relationship Marketing.</li> <li>4. Jill Dyche. The CRM Handbook</li> </ol>		
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1	Define the basic concept and importance of customer relationship management	K1
	CO2	Explain the various approaches to the retain the customer	K2
	CO3	Apply of models of customer data base system	K3

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		and data warehousing													
	CO4	Select the relationship development process CRM and web-based system											K5		
	CO5	Building the CRM implementation models											K6		
COs – POs MAPPING	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3	
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	CO4	3	3	3	2	3	2	3	3	2	3	3	2	2	
	CO5	2	2	2	3	3	3	2	2	3	2	3	3	2	

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	II
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF201:QUANTITATIVE TECHNIQUES AND BUSINESS DECISIONS</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. Develop linear programming (LP) models for shortest path, maximum flow, minimal spanning tree, critical path, minimum cost flow, and transshipment problems.</li> <li>2. Enable the students to acquire knowledge of all the statistical aspects for business decisions.</li> <li>3. To Analyze the Probability and probability distributions.</li> <li>4. To understanding of the hypothesis testing some basic concepts business.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Quantitative techniques and business forecasting:</b> 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		12
II	F – Distribution – Test for equality of two population variances - Analysis of variance (F-test): One way and two-way classified data.		12
III	<b>Probability and probability distributions:</b> Basic concepts of probability, Binomial, Poisson and Normal distributions – Bayes' theorem.		12
IV	<b>Sampling theory:</b> Concept of sampling - Types of sampling – Hypothesis testing some basic concepts – Thenull hypothesis, the significance level hypothesis testing procedure- Type I and Type II errors– Inference from Small sample- Meantests, 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).		12
V	<b>Linear programming:</b> 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.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Gupta, S.P. Statistical Methods, S.Chand &amp; Sons, New Delhi.</li> <li>2. Tulasian P.C., and Vishal Pandey, Quantitative Techniques– Theory and Problems, Pearson Education, New Delhi.</li> <li>3. Gupta and Khanna “Quantitative Techniques for Business Managers”, PHI, New Delhi.</li> </ol>		

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	4. Ananda Sharma, Quantitative Techniques, Himalaya publications, Hyderabad. 5. Gupta & Kapoor, Fundamentals of Mathematical Statistics. 6. Kothari C.R., Quantitative Techniques, Vikas publications, Mumbai													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Define QT, its methods useful to management										K1		
	CO2	Explain F-test used in the data analysis										K2		
	CO3	Identify of probability distribution used for decision making										K3		
	CO4	Analyzing the concept of sampling chi- square test, sampling techniques s of research										K4		
	CO5	Choose of linear programing in the business and research										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
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	CO5	2	3	2	3	3	2	2	2	2	3	3	3	2

  
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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	II
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF202: FINANCIAL MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. Explain both the theoretical and practical role of financial management in business corporations.</li> <li>2. Analyze the importance of cost of capital in financial decision making.</li> <li>3. Analyze the importance of capital structure in financial decision.</li> <li>4. Enumerate the significance of capital budgeting and process of capital budgeting.</li> <li>5. Calibrate the various factors influencing dividend policy</li> <li>6. Examine various factors that determine the working capital and operating cycles.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction:</b> Meaning of finance – Functions of finance – Objectives of financial management – Profit Vs Wealth maximization – Organization of finance function – Role of the financial manager. (Theory only)		12
II	<b>Capital Structure, Leverages and Cost of Capital:</b> 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)		12
III	<b>Management of Working Capital:</b> Concepts – Need for working capital – Advantages and disadvantages of working capital - Operating cycle – Estimation of working capital requirements. (Theory & Problems)		12
IV	<b>Capital Budgeting:</b> Concept - Significance – Process – Techniques of capital budgeting – Payback period (PB), ARR, NPV, IRR and PI – Capital rationing. (Theory and Problems).		12
V	<b>Dividend Policy:</b> Types of dividends – Factors influencing the dividend policy – Theories of dividends – Walter, Gordon and MM Hypothesis (Theory only).		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Pandey, I.M.: Financial Management, Vikas Publishing House, New Delhi.</li> <li>2. Sheeba Kapil, Financial Management, Pearson Education, New Delh</li> <li>3. Jonathan Berk Peter DeMarzo, Financial Management, Pearson Education, 2008.</li> <li>4. Chandra bose, Fundamentals of Financial Management, PHI, New Delhi.</li> </ol>		

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	5. Khan and Jain: Financial Management, Tata Mc Graw Hill, New Delhi													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Tell the objectives of financial management using present value and future value concepts.										K1		
	CO2	Explain financing decisions using theories of capital structure and weighted average cost of capital and estimate the degree of risk through leverage concept.										K2		
	CO3	Identify the working capital requirements of an enterprise.										K3		
	CO4	Analyze opportunity of investment decision applying techniques of capital budgeting.										K4		
	CO5	Assess the dividend distribution of a firm through important theories of dividend.										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	II
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF203: HUMAN RESOURCE MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage.</li> <li>2. Develop HRD process and activities for the management development and ethical practice of employees of chosen organization.</li> <li>3. Evaluate the Performance appraisal and succession planning</li> <li>4. Integrate the productivity with combined effect of Team development, quality circle and Quality of work life balance among the employees of an organization</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Acquisition of Human Resources</b> :HRM functions – Job analysis – Job designs – Human resource planning – Human resource information system – Recruitment and selection strategies – New employee orientation.		12
II	<b>Development of Human Resources</b> : Performance appraisal system – Performance appraisal and succession planning – Career planning and development – Methods of training – Methods of development – Measuring training effectiveness		12
III	<b>Rewarding Human Resources</b> : Job evaluation methods – Incentive payments – Executive compensation programs – Employee benefits and services.		12
IV	<b>Maintenance of Human Resources</b> : Job satisfaction – Discipline and employee rights – Employee counseling – grievances settlement.		12
V	<b>Integration of human resources</b> :Types and forms of participative management – Quality circles – Employee empowerment – Collective bargaining – quality of work life		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. David A, Decenzo and Stephen P. Robbins, Human Resource Management, John Wiley and sons, Inc., New York.</li> <li>2. Gary Dessler, Human Resource Management, Pearson Education Pvt. Ltd., New Delhi.</li> <li>3. Pravin Durai, Human Resource Management, Pearson Education, New Delhi.</li> <li>4. Biswajeet Patnayak, Human Resource Management, Prentice Hall of India private Limited, New Delhi.</li> <li>5. Aswathappa K., Human Resource and Personnel Management, Tata McGraw Hill Publishing Company Limited, New Delhi.</li> </ol>		
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1	Find out the basic concepts, functions, objectives,	K1

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		of human resources management and process of job design, factors affecting human resource planning, importance of recruiting, placement.												
	CO2	Summarize the approaches and induction and nature and importance of training and career planning.										K2		
	CO3	Build knowledge on compensation management; grievance handling										K3		
	CO4	Analyze the discipline and employee rights Employee counseling.										K4		
	CO5	Develop the collective bargaining discover the process of knowledge management and role of leader in organizations.										K5		
<b>COs – POs MAPPING</b>	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	II
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF204:COMPUTER APPLICATIONS IN ACCOUNTING</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. This course will introduce the student to the concepts and practices of computerized accounting using.</li> <li>2. Students will obtain a working knowledge of Financial Statements, General Ledger, Accounts Receivable, Accounts Payable, Bank Reconciliation.</li> <li>3. Payroll and Projects for both a service and merchandise company in a computerized environment.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Tally:</b> Features and importance of Tally –Tally accounting – Components of gatewayoftally–Creationofacompany– Creating,displayingandalteringsingle or multiple ledgers – Accounting vouchers – Display of financial statements		12
II	<b>Tally Inventory:</b> 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.		12
III	<b>GST:</b> 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.		12
IV	<b>GST Configuration-</b> 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.		12
V	<b>Pay Roll:</b> Payroll process in Tally – Payroll information – Pay head creation – Calculation types – Pay roll vouchers – Preparation of pay roll reports.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Nadhani,A.K. and Nadhani,K.K.: Implementing Tally7.2, BPB publications, New Delhi.</li> <li>2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad.</li> <li>3. Firewallmedia, Tally9.</li> <li>4. Handbook on GST–3<sup>rd</sup> Edition– CA Pritam Mahure.</li> <li>5. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi</li> </ol>		
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1	Choose the skills in preparing company financial statements on accounting bases through Tally accounting software.	K1



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	CO2	Compare skills in preparing company financial statements on inventory bases through Tally accounting software.										K2		
	CO3	Apply have a bird's eye view on GST system including methodology in evaluating time, place and value of supply of goods and services, and input tax credit mechanism.										K3		
	CO4	Importance of the skillful in recording interstate and intrastate supply and return of goods and in generating various GSTR reports.										K5		
	CO5	Adapting the practical knowledge on creating and printing of various payroll receipts.										K6		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
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	CO5	2	2	2	3	3	2	2	3	3	3	3	2	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	II
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF205A:WORKING CAPITAL MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To understand and apply the principles and techniques of managing working capital or short-term finance of business firms.</li> <li>2. The working capital, including cash, inventory, receivables, and payables, liquidity and default risk, and short-term financing and investing decisions.</li> <li>3. The focus will be given on financial decision making with regard to working capital management issues.</li> <li>4. To understand the receivables management</li> <li>5. To study the Techniques of Inventory Management</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction:</b> 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)		12
II	<b>Estimation of Working Capital:</b> Determinants of Working Capital – Techniques of Forecasting Working Capital – Operating Cycle – Estimation of Gross and Net Working Capital requirements (Theory and Problem)		12
III	<b>Cash Management:</b> 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)		12
IV	<b>Receivables Management:</b> Concept - Nature and goals – Variables - Credit policy - Optimum credit policy – Credit evaluation – Monitoring receivables. (Theory and problems)		12
V	<b>Inventory management:</b> Concept – Need – Objectives – Level of Inventory – Techniques of Inventory Management–EOQ analysis–ABC analysis–JIT system– VED analysis. (Theory and problems)		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Pandey, I.M. Financial Management, Vikas Publishing House, New Delhi.</li> <li>2. Hrishikes Bhattacharya, Working Capital Management-Strategies and echniques, Prentice-Hall of India Pvt. Ltd., New Delhi.</li> <li>3. G.V. Satya Sekhar, Working Capital Management, Wiley India Pvt. Ltd., New Delhi.</li> <li>4. R.P. Rutagi, Working Capital Management, Taxman Publications Private Limited, New Delhi.</li> <li>5. Khan and Jain: Financial Management, Tata McGraw Hill, New</li> </ol>		

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	Delhi. 6. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi. 7. Van Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.													
COURSE OUTCOME	On the successful completion of course students will be able to												Knowledge	
	CO1	Define the basic concepts, need and significance, types of working capital and sources of working capital.										K1		
	CO2	Explain of determinants and techniques of working capital										K2		
	CO3	Choose of the Cash management as the word suggests is the optimum utilization of cash to ensure maximum liquidity and maximum profitability. It refers to the proper collection, disbursement, and investment of cash.										K3		
	CO4	Estimate the receivables management and its nature and goals.										K5		
	CO5	Adapt the inventory management techniques.										K6		
COs – POs MAPPING	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	3	2	3	2	3	2	2	3	3	3	3	2	1
	CO2	3	3	3	2	3	3	3	3	2	2	2	3	3
	CO3	3	2	3	3	2	2	2	3	3	3	2	3	3
	CO4	2	3	3	3	2	3	3	2	3	3	3	2	2
	CO5	3	3	2	2	3	3	3	3	2	3	2	2	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	II
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF205B:MARKETING RESEARCH</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To enhance the students understanding of the marketing research industry.</li> <li>2. To develop skills required by the researcher and understand different and applications of Marketing Research.</li> <li>3. To explore different approaches of Marketing research.</li> <li>4. To explore marketing mix research.</li> <li>5. To be able to exploit Marketing Research data for management decision making.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Marketing Research</b> – 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.		12
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		12
III	<b>Marketing Mix Research:</b> 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.		12
IV	<b>Marketing effectiveness and analytics research:</b> 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.		12
V	Data analysis–Univariate analysis–Bivariate analysis–Multivariate		12

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	analysis. Simple and cross tabulation, simple and multiple regression, Factor analysis. Cluster analysis, Discriminate analysis. Fallacies of interpretation. Report writing – forms of report – fundamentals of a good report, Footnotes, Bibliography and Referencing.														
REFERENCES	1. Marketing Research, Concept & Cases–Cooper Schindler. 2. Research for Marketing Decisions–Paul Green, Donald Tull, Gerald Albaum 3. Marketing Research–Nargundkar. 4. Marketing Research–Beri 5. Marketing Research–Measurement & Methods–DonaldS. Tull, Dell. Hawkins 6. Marketing Research–Aakar, Kumar, Day														
COURSE OUTCOME	On the successful completion of course students will be able to												Knowledge		
	CO1	Find the process of marketing research and its different processes.												K1	
	CO2	Explain the sources of information and understand different research methods.												K2	
	CO3	Apply to selected marketing mix research.												K3	
	CO4	Analyze and interpret both qualitative and quantitative data.												K4	
	CO5	Choose the different types of data analysis.												K5	
COs – POs MAPPING	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3	
	CO1	3	2	1	2	3	2	3	2	2	3	3	3	2	
	CO2	2	3	3	3	3	2	3	3	3	3	2	1	3	
	CO3	2	3	3	2	3	3	2	2	2	3	3	3	3	
	CO4	3	2	2	3	3	3	2	3	3	2	3	2	2	
	CO5	2	2	3	3	2	2	3	3	3	3	2	3	2	

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	III
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF301:PRINCIPLES AND PRACTICES OF BANKING</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To enhance students' knowledge about banking structure in India.</li> <li>2. To present credit management system in Banks.</li> <li>3. To create awareness about credit appraisal system in banks.</li> <li>4. To enhance knowledge about the various banking systems.</li> <li>5. To limelight the credit control system by Reserve Bank of India.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Origin and Growth of Banking:</b> Role and Functions of Banks – Organizational 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		12
II	<b>Functions of Commercial Banks:</b> 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.		12
III	<b>Credit Management in Banks:</b> 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.		12
IV	<b>Central Banking:</b> Reserve Bank of India (RBI)–Its Constitution–Organizational 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.		12
V	<b>Regional Rural Bakes (RRBs)</b> – Role - Nature - Capital-Organization structure- Functions Cooperative Banks : State Cooperative Banks District Central Cooperative Banks-Urban Cooperative Banks.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Sundaram KPM, Money, Banking and International Trade, Sultan Chand &amp; Sons, 2000.</li> <li>2. Vasant Desai, Principles of Bank Management, Himalaya Publishing House, New Delhi.</li> <li>3. 3.Maheswari SN and Paul RR, Banking Theory and Practice, Kalyani Publishers, New Delhi</li> </ol>		
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>

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	CO1	Define the banking need, functions and how they are structure of banking										K1		
	CO2	Explain why the relative importance of commercial banks and type of customers										K2		
	CO3	Develop the credit management in banks										K3		
	CO4	Examine the banks need RBI, and the key reasons for RBI to control the banking systems										K4		
	CO5	Improve the regional rural banks and its organization structure										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	3	2	2	2	3	3	3	2	3	2	2	2	2
	CO2	2	3	3	2	3	2	2	3	2	3	3	3	2
	CO3	2	3	3	2	3	3	3	3	2	3	3	2	3
	CO4	3	2	2	3	2	3	2	2	3	2	3	3	2
	CO5	2	2	3	3	3	2	3	2	2	2	3	3	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	III
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF302: ELECTRONIC BANKING</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. This course helps students to make awareness of banking technology and its security related aspects.</li> <li>2. It helps to inculcate the basic knowledge of facets, models and different electronic delivery channels of E-Banking.</li> <li>3. To make student aware of E-banking tools and challenges of Indian banks to compete with competitive world.</li> <li>4. Security is highly required in electronic monetary transactions. This course explains the need of security in digital banking and also different security devices which are using in Indian digital banking.</li> <li>5. Describe fundamental concepts behind modern e-banking/mobile banking technologies</li> <li>6. Perform a risk assessment of an existing e-banking/mobile banking solution</li> <li>7. Test controls in an e-banking/mobile banking environment</li> <li>8. Recommend possible solutions/procedures to enhance e-banking/mobile banking security controls</li> <li>9. Assess the vendor management program to identify required controls that meet financial institution policies and standards</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction:</b> 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 .		12
II	<b>Electronic Delivery Channels :</b> Automatic Teller Machine(ATM) – Electronic Fund Transfer (EFT)- NEFT and RTGS– SWIFT- IMPS - Computerization in Clearing Houses- Cheque Truncation System (CTS- 2010).		12
III	<b>E-Banking Tools:</b> 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).		12
IV	<b>E-Banking in India:</b> 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.		12
V	<b>E-Banking Security:</b> A paradigm shift in Banking Services-Need for		12

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	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).													
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai</li> <li>2. Bhushan Dewan, E-Commerce.</li> <li>3. E-banking Management: Issues, Solutions and strategies, Information Science Reference (IGI Global)</li> <li>4. Yogesh Kolekar, Introduction to Banking in India, An International Publication.</li> <li>5. Ajit Kumar, Cashless Economy in India–Present Scenario, Potential, Prospect and Challenges, Create Space Independent Publishing Platform, 2017.</li> </ol>													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Find the complete knowledge of traditional banking and E-banking.										K1		
	CO2	Explain the need of security in digital transaction.										K2		
	CO3	Build the complete knowledge in Indian banks technology regarding of different tools and electronic channels.										K3		
	CO4	Classify the electronic banking and commerce and what goes into electronic banking and commerce										K4		
	CO5	Choose the fundamental E-banking security and it's in cyber crimes										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
	CO1	2	3	2	3	2	3	2	3	2	3	3	1	2
	CO2	3	3	3	3	3	3	2	3	3	2	3	2	3
	CO3	3	3	3	3	2	3	3	2	2	3	2	3	2
	CO4	3	3	3	2	3	3	3	2	3	2	3	3	2
	CO5	2	2	2	3	3	2	2	3	3	2	2	2	3

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PROGRAMME	M.Com (Banking & Finance)	SEMESTER	III
COURSE CODE & TITLE	20RMBF303: FINANCIAL MARKETS AND INSTITUTIONS		
NUMBER OF CREDITS	4	NUMBER OF HOURS	6
COURSE OBJECTIVES			
UNIT	CONTENT		NO. OF HOURS
I	<b>Financial System:</b> 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		12
II	<b>Money Market:</b> 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.		12
III	<b>PrimaryMarket:</b> Concept,Features,FunctionsandSignificanceofCapitalMarket; 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.		12
IV	<b>Secondary Market:</b> Stock Exchanges – Organization – 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.		12
V	<b>Institutional Regulatory Framework:</b> 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.		12
REFERENCES	1. Preeti Singh, Dynamics of India Financial System–Markets, Institutions& Services, Ane Books Private Limited, New Delhi, 2009. 2. AjayShah, Susan Thomas and Michael Gorham, Indian Financial Markets: An Inside Guide to How the Markets Work, Elsevier		



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	Publications, Oxford, UK, 2008. 3. R M Srivastava and Divya Nigam, Dynamics of Financial Markets and Institutions in India. Excel Books, New Delhi, 2010.													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Define the components of the Indian financial system and reforms in it with a detailed review on financial markets components.										K1		
	CO2	Explain the detailed review on money market.										K2		
	CO3	Develop knowledge an in-depth analysis of capital market including primary market and powers of SEBI regulating this market.										K3		
	CO4	Analyze of capital market including secondary market and powers of SEBI regulating this market.										K4		
	CO5	Agree the understand of RBI's importance, functions and monetary policy and the framework of SEBI regulations										K5		
<b>COs – POs MAPPING</b>	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	2	1	2	3	3	2	3	2	3	2	3	2	3
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	CO4	3	3	3	3	3	3	2	3	3	3	2	3	3
	CO5	3	2	2	2	2	2	3	3	2	2	3	3	2

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	III
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF304: INTERNATIONAL BANK MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To introduce the students about need for financial institutions, risk of banking business and international banking organization.</li> <li>2. To impart knowledge about the structure of foreign exchange market in India.</li> <li>3. To understand the Derivatives market and debt market</li> <li>4. To learn about the international credit function for private business</li> <li>5. To understand the investment banking operations in India</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction</b> – Risk-Return Tradeoffs - Need for Financial Institutions -Competitive Markets and Impediments- Risk Dimension of the Banking Business Globalization of Commercial Banking - Historical Background - Structure of an International Banking Organization - International Banking Activities - Globalization of Financial Markets.		12
II	<b>Foreign Exchange Market Participation</b> -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.		12
III	<b>Futures and Options in Currency and Debt Markets</b> - Forward and Futures Contracts-Functions of Futures Contracts Swaps and Other Derivative Instruments - Swap Market-Other Derivative Instruments-Credit Derivatives		12
IV	<b>International Credit Function for Private Business</b> - 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.		12
V	<b>Investment Banking Activities</b> - 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.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. International Bank Management by Dileep Mehta and Hung-Gay Fung, Blackwell Publishing.</li> <li>2. “Money Banking and International Trade”–M.C.Vaish, Wiley Eastern Ltd., New Delhi.</li> <li>3. Agarwal.O.P. “International Banking and Finance”, Himalaya</li> </ol>		

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	Publishing House, Hyderabad – 2008. 4. Gopala Krishnan and Nadinin – “International Banking and Finance”, Himalaya Publishing House, Hyderabad M, 2009.													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Find the current issues in international banking and analyze how risk, capital and returns are related in an international bank.										K1		
	CO2	Explain the structure of foreign exchange market in India.										K2		
	CO3	Develop the knowledge of futures and options contracts and credit derivatives										K3		
	CO4	Analyze the cross-border trade and countertrade and its financing sources										K4		
	CO5	Choose the investment banking and its major activities, scope of activities of commercial banks										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	1	2	3	2	2	3	2	3	2	2	3	2	3
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	CO5	3	3	2	2	2	3	3	2	2	2	3	3	2

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	III
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF305A: RISK MANAGEMENT IN BANKS</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To enable the student about risks in banking operations.</li> <li>2. To understand the Knowledge of risk management tools and techniques.</li> <li>3. It explains about risk mitigation techniques in Indian banks like ALM, RAROC, RORAC etc.</li> <li>4. To know the performance evaluation techniques of banks.</li> <li>5. To know the RBI regulations and norms for risk management in Indian banks.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Risk Management–Introduction: Risk:</b> Concept – Causes – Classification – Types of Risk–Relevant Risks in Banking Services. Risk Management: Meaning – Nature – Importance and Tools & Techniques of Risk Management in Banks.		12
II	<b>Asset Liability Management(ALM):</b> 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.		12
III	<b>AlternativeModelsofBankPerformance–AcritiqueoftraditionalGAAP–</b> 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.		12
IV	<b>Capital Management and Profit Planning:</b> Prudential Norms–Capital Adequacy – Basel II – Assets classification & provision norms- profit planning – Effect of NPA on Profitability – Shareholder’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.		12
V	<b>Risk Management and Corporate Objective</b> – 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.		12
<b>REFERENCES</b>	1. Dr.K.M. Battacharya: Risk Management in Indian Banks–		

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	Himalaya Pub. 2. Risk Management, Indian Institute of Banking and Finance–McMillon. 3. Koch MacDonald: 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.													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Define the risk, different risks in banks and risks in banking services and understand risk management techniques.										K1		
	CO2	Explain the Asset Liability Management in Indian banks.										K2		
	CO3	Choose the alternative models of bank performance										K3		
	CO4	Discover of RBI Guide lines to reduce the NPA and Prudential norms referred by Narasimhan Committee.										K4		
	CO5	Importance of risk Management in corporate bodies and its risk management process.										K5		
<b>COs – POs MAPPING</b>	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3
	CO1	1	2	3	2	1	3	2	3	3	2	3	2	3
	CO2	2	3	3	3	3	2	3	2	3	2	3	3	2
	CO3	2	2	2	2	3	3	3	3	3	3	3	2	2
	CO4	3	3	2	3	3	2	3	2	3	3	2	3	3
	CO5	2	2	3	3	2	2	2	3	2	2	3	3	2

  
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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	I
<b>COURSE CODE &amp; TITLE</b>	20RMBF305B: MERGERS AND ACQUISITIONS		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To clarify the importance of mergers and acquisitions in the terms of the company's value;</li> <li>2. To show the ways of capturing the value drivers through mergers and acquisitions;</li> <li>3. To analyze demerging and reverse merging of corporations</li> <li>4. To understand sources of funding for mergers and acquisitions</li> <li>5. To demonstrate innovative financial decisions in mergers and acquisition</li> <li>6. To find the ways of value growth through integration of merging companies</li> <li>7. To give some ideas about the defense strategies in the cases of the hostile takeovers attempts.</li> <li>8. To understand the Accounting for mergers and acquisitions and Tax aspects.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Corporate Restructuring:</b> Concept–Characteristics–Purposes for Restructuring Forms of Corporate Restructuring: Expansion–Contraction–Corporate Control Changes in Ownership Structures – Constraints of Corporate Restructuring. (Theory only)		12
II	<b>Mergers:</b> 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)		12
III	<b>Acquisitions:</b> 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)		12
IV	<b>Corporate Demergers:</b> 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)		12
V	<b>Accounting and Tax aspects:</b> 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)		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. J.C.Verma, Corporate Mergers, Amalgamations &amp;Takeovers, Bharat Law House, New Delhi</li> <li>2. Nishkant Jha, Mergers, Acquisitions and Corporate Restructuring,</li> </ol>		



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	<p>Himalaya Publishing House, Mumbai</p> <p>3. Prasad G Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas Publishing House Pvt. Ltd., Noida.</p> <p>4. H.R. Machiraju, Mergers Acquisitions and Takeovers, New Age International Publishers, New Delhi.</p> <p>5. Ravindhar Vadapalli, Mergers, Acquisitions and Business Valuation, Excel Books, New Delhi.</p> <p>6. J.B.Gupta, Strategic Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>7. SEBI Guidelines on Mergers &amp; Acquisitions.</p>													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Define the concept of corporate restructuring and its forms and constraints										K1		
	CO2	To Understand an overall idea about the waves and procedures of mergers										K2		
	CO3	Choose the procedures involved in Acquisitions and know the constraints of acquisitions and the role of SEBI										K3		
	CO4	Explain the concept and types of demergers and reverse merger the splitting up of companies.										K4		
	CO5	Adapt the methods of accounting for M&A, and tax aspects.										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	3	2	3	2	3	2	3	3	2	3	2	3	3
	CO2	2	3	2	3	3	2	3	2	3	3	3	2	2
	CO3	3	2	3	2	3	3	2	3	3	3	2	3	2
	CO4	2	3	2	3	3	2	3	3	3	2	3	2	2
	CO5	2	2	3	3	2	2	2	2	2	3	3	2	3

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PROGRAMME	M.Com (Banking & Finance)	SEMESTER										I				
COURSE CODE & TITLE	20RMBF306:BASICS OF FINANCIAL ACCOUNTING(EE)															
NUMBER OF CREDITS	4					NUMBER OF HOURS					6					
COURSE OBJECTIVES	<div>1. Acquire conceptual knowledge of basics of accounting.</div> <div>2. Identify events that need to be recorded in double entry system.</div> <div>3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.</div> <div>4. Describe the role of accounting information and its limitations.</div> <div>5. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.</div> <div>6. Identify and analyze the reasons for the difference between cash book and pass book balances.</div> <div>7. Recognize circumstances providing for increased exposure to errors and frauds.</div> <div>8. Determine the usefulness of final accounts.</div>															
UNIT	CONTENT												NO. OF HOURS			
I	Introduction–Meaning–Principles–Concepts–Conventions–Functions of accounting												12			
II	Accounting process– Double entry system–Classification of accounts– Accounting cycle.												12			
III	Subsidiary books–Ledger posting–Trial balance.												12			
IV	Bank reconciliation statement–Bills of exchange.												12			
V	Preparation of final accounts – Trading, profit & loss account, and balance sheet adjustments												12			
REFERENCES	<div>1. Jain and Narang– Introduction of Accountancy, Kalyani Publications.</div> <div>2. R.L.Gupta– Advanced Accountancy, Kalyani Publications</div>															
COURSE OUTCOME	On the successful completion of course students will be able to												Knowledge			
	CO1	Define Financial Accounting and explain the principles, functions and nature of financial accounting.												K1		
	CO2	Explain the accounting process and double entry system of financial accounting.												K2		
	CO3	Identify the subsidiary books and how to prepare trial balance.												K3		
	CO4	Examine the prepare BRS and how to write entries of bills of exchange												K4		
	CO5	Appraise the financial result of firms and preparation of final accounts of firms												K5		
COs – POs MAPPING	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3		
	CO1	1	3	1	3	2	1	2	2	3	2	3	2	3		



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	CO2	2	3	3	2	2	3	2	3	2	3	2	3	2
	CO3	2	2	2	3	2	2	3	3	3	2	3	2	2
	CO4	3	2	3	2	2	2	3	2	2	3	2	3	3
	CO5	2	3	3	2	3	3	2	2	2	2	3	3	2

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PROGRAMME	M.Com (Banking & Finance)	SEMESTER		I
COURSE CODE & TITLE	20RMBF307:BASICSO FENTREPRENEURSHIPDEVELOPMENT(EE)			
NUMBER OF CREDITS	4	NUMBER OF HOURS		6
COURSE OBJECTIVES	1. Introduce various qualities required for entrepreneurship. 2. Explain various entrepreneurship models. 3. Organize interaction with successful entrepreneurs. 4. Introduce to various tools as Six hat techniques, Five S.			
UNIT	CONTENT			NO. OF HOURS
I	Entrepreneurship: Concept and development of entrepreneurship– Entrepreneurship in developing countries–Entrepreneurship and economic growth – Benefits of entrepreneurship – Drawbacks of entrepreneurship			12
II	Theories of entrepreneurship: Economic, psychological – Sociological and cultural factors influencing entrepreneurs.			12
III	Entrepreneur: Characteristics and types of entrepreneurs – Importance of entrepreneur – Entrepreneurial traits and motivation – Growth of entrepreneurs – Problems.			12
IV	Small scale industry: Concept and characteristics – Role of MSMEs in economic development–Governmentpolicies–Industrialsickness– Problemsofsmallscale sector			12
V	Global aspects of entrepreneurship: Global business–Need– Benefits of global business – Strategies for going global – Conducting global business on the web – Tradeintermediaries– Internationalfranchising–Barrierstointernationaltradeto MSMEs.			12
REFERENCES	1. Vasant Desai – Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Bombay. 2. MarcJ.Dollinger–Entrepreneurship Strategies and Resources, Pearson Education. 3. BruceR. Barringer and R.Duanelrel and: 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.			
COURSE OUTCOME	On the successful completion of course students will be able to			Knowledge
	CO1	Define the concept of entrepreneurs and entrepreneurship and benefits and drawbacks of entrepreneurship.		K1



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	CO2	Explain an idea about the theories of entrepreneurship.										K2		
	CO3	Identify the Characteristics, types, Importance, Problems of entrepreneur and define Entrepreneurial traits and motivation.										K3		
	CO4	Analyze the Concept, characteristics and Problems of small-scale sector and impart knowledge about the role of MSMEs in economic development.										K4		
	CO5	Choose the Global business opportunities and setting up of MSMEs business.										K5		
<b>COs – POs MAPPING</b>	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	2	1	3	2	2	2	3	2	3	2	1	3	2
	CO2	2	3	3	2	3	2	2	2	3	2	3	2	3
	CO3	3	2	3	2	2	3	3	2	2	3	2	3	2
	CO4	2	2	2	2	2	3	2	2	2	3	3	2	3
	CO5	3	2	2	3	3	2	2	3	3	2	2	3	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF401: MARKETING OF FINANCIAL SERVICES</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To understand the services marketing requirement by knowing different types of financial services.</li> <li>2. To inculcate the knowledge of financial services marketing environment and its segmentation.</li> <li>3. To know about the merchant banking services marketing mix.</li> <li>4. To know about the banking services marketing mix and challenges of Indian banks in meeting global competition.</li> <li>5. To understand the Insurance services marketing and marketing strategies of insurance players India.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Marketing and Financial Services:</b> 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.		12
II	<b>The Marketing Environment for Financial Services:</b> 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.		12
III	<b>Marketing of Merchant Banking Services:</b> 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.		12
IV	<b>Marketing of Banking Services:</b> 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		12
V	<b>Marketing of Insurance Services:</b> 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		12

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Marketing – Marketing strategies of insurance players in India.														
<b>REFERENCES</b>	1. V.A. Avadhani: Marketing of Financial Services, Himalaya Pub. House 2. Jillian Farquhar and Arthus Meidan, Marketing Financial Services-Thomson. 3. M.K.RampalandS.L.Gopal,ServicesMarketing:Concepts,Applicationsandcases, Galgotia Publishers													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Find the differentiate the marketing for financial services and goods marketing.										K1		
	CO2	Explain the financial services marketing environment and market segmentation strategies.										K2		
	CO3	Identify the different marketing of merchant banking services.										K3		
	CO4	Analyze the different marketing of banking services marketing mix.										K4		
	CO5	Choose of Insurance services marketing and marketing strategies of insurance services.										K5		
<b>COs – POs MAPPING</b>	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	3	2	2	3	2	3	1	2	1	3	2	2	1
	CO2	2	3	3	2	2	3	2	2	3	2	2	3	3
	CO3	3	2	3	2	3	3	3	3	2	3	2	2	2
	CO4	3	3	2	3	2	2	2	2	2	2	2	2	2
	CO5	2	2	3	2	3	3	2	3	2	2	3	3	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF402:SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To gain knowledge of importance of Security Analysis and Portfolio Management in taking investment decisions.</li> <li>2. To enable students to understand various dimensions of managing an investment programme.</li> <li>3. To understand the intricacies of analyzing securities to design a portfolio.</li> <li>4. To familiarize the students regarding the techniques of analyzing securities being applied by fund managers.</li> <li>5. To develop an insight into various issues in portfolio construction, revision and evaluation</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Securities analysis :</b> 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).		12
II	<b>Valuation of securities:</b> 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)		12
III	<b>Portfolio Theory:</b> 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)		12
IV	<b>Portfolio Evaluation:</b> Concept - Measures of portfolio performance – Mutual funds-Sharpe's performance index – Treynor's performance index –Jensen's Performance Index. (Theory and Problems)		12
V	<b>Portfolio Revision:</b> Concept - Need for Portfolio revision- Portfolio revision strategies - Passive management– Active management – Formula plans – Types of formula plans – Constant rupee value plan – Constant ratio plan – Variable ratio plan – Rupee cost averaging. (Theory only)		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Prasanna Chandra: Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.</li> <li>2. Kevin, Security Analysis and Port folio Management, PHI, New Delhi.</li> <li>3. Avadani V.A.: Security Analysis and Portfolio Management,</li> </ol>		

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	<p>Himalaya Publishing House, New Delhi, 2008.</p> <p>4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.</p> <p>5. Dhamodharan: Investment Valuation, Johnwily and sons, Johnwily and Sons, New York.</p> <p>6. Donalde.Fischer &amp; Ronald J.Jordan: Security Analysis and Portfolio Management, Pearson Education (Singapore) Pvt, Ltd., New Delhi.</p>													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>											<b>Knowledge</b>		
	CO1	Define investment and explain the fundamental analysis, technical analysis and Random Walk theory for expected return on investment.										K1		
	CO2	Explain the value of equity shares and bonds through different valuation models to buy and sell decision.										K2		
	CO3	Apply the capital market theory and analyze the portfolio selection through significant models like capital asset pricing model (CAPM) and Arbitrage pricing theory (APT).										K3		
	CO4	Analyze of portfolio evaluation and explain the measures of the portfolio performance through Sharpe's, Treynor's and Jensen's performance index.										K4		
	CO5	Appraise of portfolio revision and explain the formula plans and its types.										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
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	CO4	2	2	3	3	2	3	3	2	2	2	2	2	2
	CO5	3	3	2	2	3	3	2	3	2	2	3	3	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF403: INTERNATIONAL FINANCIAL MANAGEMENT</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To provide knowledge about International Financial Institutions and their functions.</li> <li>2. To acquaint students with Forex market and different types currencies.</li> <li>3. To enhance students' knowledge dealing with various exposures and hedgers.</li> <li>4. To create awareness about the evolution of international monetary system.</li> <li>5. To rejuvenate the knowledge of students about MNCs cash management and capital budgeting.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>International Financial System:</b> 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.		12
II	<b>Foreign Exchange Market:</b> 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)		12
III	<b>Management of Foreign Exchange Risk:</b> 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)		12
IV	<b>International Monetary System:</b> Forwards, Swaps and Interest rate futures. European Monetary markets, Asian Currency markets, GDRs, ADRs, Blocked Accounts, dealing positions, Speculation and leveraged arbitrage (problems)		12
V	<b>Financial Management of Multination's Firm:</b> Foreign Capital Budgeting Decisions-Cash Flow Management-Tax and Accounting implication of international activities (Simple Problems).		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. APTEP.G: International Financial management, Tata McGraw-Hill Company Pvt. Ltd., New Delhi.</li> <li>2. Madhu Vijh: International Financial Management, Excel Books, New Delhi-2003.</li> <li>3. Machiraju, H.R, International Financial Management, Himalaya</li> </ol>		

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	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.													
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>										<b>Knowledge</b>			
	CO1	Define international financial system and explain its firms of WTO, IMF, ADB and world bank.									K1			
	CO2	Explain the concept of foreign exchange market and explain the theories of determining foreign exchange rate.									K2			
	CO3	Identify risk relating to exchange rate fluctuations and its strategies for foreign exchange risk management.									K3			
	CO4	Analyze of international monetary system and explain its international monetary markets i.e., ACM, GDRs, ADRs etc.									K4			
	CO5	Discuss the foreign capital budgeting and know its cash flow management activities									K6			
<b>COs – POs MAPPING</b>	CO/PO	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	PO 9	PO 10	PS O1	PS O2	PS O3
	CO1	2	3	2	3	3	2	3	2	3	3	2	2	2
	CO2	3	2	3	2	3	3	2	3	2	3	3	3	3
	CO3	2	3	3	3	2	3	3	3	3	2	3	2	2
	CO4	3	2	3	3	2	2	2	3	2	3	2	3	2
	CO5	2	3	2	3	3	3	3	2	3	3	2	3	3

  
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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF404: PROJECTREPORT&amp;VIVA-VOCE</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>			
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	PROJECTREPORT&VIVA		
II	PROJECTREPORT&VIVA		
III	PROJECTREPORT&VIVA		
IV	PROJECTREPORT&VIVA		
V	PROJECTREPORT&VIVA		
<b>REFERENCES</b>			
<b>COURSE OUTCOME</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1		K2
	CO2		K3 & K2
	CO3		K3 & K2
	CO4		K4
	CO5		K2 & K4
<b>COs – POs MAPPING</b>			
<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF405A: CORPORATE GOVERNANCE</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To enable corporate governance aspects relating to shareholders.</li> <li>2. Board of Directors (BOD), Management audit committee, models of corporate governance.</li> <li>3. Theories of corporate governance and other stakeholders of corporations</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
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)		12
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.		12



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	The Hampel Committee – Principles of good CG and code of best practices–OECD Principles.(Theory only)														
III	<b>Corporate Governance in India:</b> Need and Importance–Historical perspective– Indian Committees and guidelines on CG–Naresh Chandra Committee–Narayana Murthy Committee–J.Jirani Committee–Kumara Mangalam Birla Committee– The CII initiatives – SEBI initiative – CG practice in India. (Theory only)													12	
IV	<b>Board of Directors and Audit Committee:</b> 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)													12	
V	<b>Corporate Governance Standards and practices in India:</b> 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).													12	
<b>REFERENCES</b>		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–PHILearning–NewDelhi-2009 4. SinghS–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													
<b>COURSE OUTCOME</b>		<b>On the successful completion of course students will be able to</b>												<b>Knowledge</b>	
		CO1	Define corporate governance and adopt the appropriate mechanism for effective governance.											K1	
		CO2	Explain the developments in USA and UK of corporate governance and role of world bank.											K2	
		CO3	Identify the history, need and importance of corporate governance in India.											K3	
		CO4	Examine the significance of board of directors and audit committee its composition and responsibilities.											K4	
		CO5	Adapt the corporate governance standards and practices in India.											K6	
<b>COs – POs MAPPING</b>		Co/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
		CO1	3	2	3	1	2	2	2	1	3	2	3	3	2
		CO2	2	3	2	3	3	3	3	3	2	3	2	3	3



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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF405B: INTERNATIONAL FINANCIAL REPORTING SYSTEM</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. To equip students' professional knowledge about various accounting standards and their prominence.</li> <li>2. To enlighten students about International Financial Reporting System (IFRS).</li> <li>3. To inject professionalism about various IFRS and their prominence.</li> <li>4. To provide knowledge about types of IFRS and Its preparation.</li> <li>5. To rejuvenate students' knowledge about barriers in preparing of IFRS with measures to overcome them.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
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		12
II	Objectives of IFRS- Sources of IFRS- Related Party disclosures- Regulatory frame and compliance of IFRS- Mission and Vision of IFRS.		12
III	Preparation of IFRS- Characteristics of a good IFRS- Due Diligence and Compliance – Statutory Disclosures - Requirements and Sources for IFRS-		12
IV	Various types of FIRS- Segment Reporting Profitability reports, financial position reports, Cost reports, Responsibility centre Reports – Segment reporting – Consolidated reports.		12
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		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Bharathi V. Pathak – Indian Financial System.</li> <li>2. Avadhani V. A – Capital Market Management, Himalaya Publishers</li> </ol>		
<b>COURSE OUTCOMES</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1	Define of IFRS and understand the international accounting standards and Indian accounting standards.	K1
	CO2	Explain the objectives, sources, regulatory frame and compliance of IFRS.	K2
	CO3	Choose the preparation of IFRS and explain its characteristics of IFRS.	K3
	CO4	Analyze the various types of IFRS reports	K4



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	CO3	3	2	3	2	3	2	3	2	3	3	3	2	3
	CO4	2	3	3	2	2	3	2	3	2	3	3	2	2
	CO5	3	2	3	3	3	3	3	2	3	2	3	3	3

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF406: CAPITAL MARKETS (EE)</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. Define Primary and Secondary Markets, including the stakeholders involved in each, and how they interact with each other.</li> <li>2. Describe the Sell-Side and Buy-Side of Finance, the activities conducted on each side, and the Capital Markets careers available on each side.</li> <li>3. Describe how Sell-Side and Buy-Side institutions not only work together, but need each other to maintain smooth, functioning financial markets.</li> <li>4. Understand what a typical day-in-the-life for career paths discussed, as well as the core skillsets that successful professionals would have.</li> <li>5. Determine what Capital Markets career path may be best suited for your passion, skillset, and personality.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Capital Market:</b> Capital market Vs money market – History of Indian capital market – Capital market scams – Reforms in the capital market.		12
II	<b>Money Market:</b> Constituents of money market – Money market intermediaries – Money market funds – Link between money market and monetary policy.		12
III	<b>Primary Market:</b> Functions – Players – Instruments – Online IPO's – Resources mobilized from the primary market – Resources mobilization from international capital markets.		12
IV	<b>Secondary Market:</b> Organizational management of stock exchanges – Listing of securities–Tradingandsettlement–Internettrade–Overthecounterexchangeof India		12
V	<b>Debt Market:</b> Private corporate debt market – Public sector undertakings bonds market – Government securities market.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>3. Bharathi V. Pathak–Indian Financial System.</li> <li>4. Avadhani V.A–Capital Market Management, Himalaya Publishers.</li> </ol>		
<b>COURSE OUTCOMES</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1	Define capital market and its history of Indian capital market and reforms.	K1
	CO2	Explain the concept of money market and its intermediaries and explain link between money	K2

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	CO5			Change the various barriers in IFRS and its motivations, problems prospectus of IFRS in India.										K5	
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3	
	CO1	2	1	3	2	3	2	3	3	2	3	3	3	2	
	CO2	3	2	3	3	2	3	2	3	3	2	2	3	2	
	CO3	2	3	2	2	3	3	3	2	3	3	3	2	3	
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	CO5	3	2	3	2	3	2	3	3	3	3	2	3	3	

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<b>PROGRAMME</b>	M.Com (Banking & Finance)	<b>SEMESTER</b>	IV
<b>COURSE CODE &amp; TITLE</b>	<b>20RMBF407:TAXPLANNINGFORINDIVIDUALASSEESSEES(E)</b>		
<b>NUMBER OF CREDITS</b>	4	<b>NUMBER OF HOURS</b>	6
<b>COURSE OBJECTIVES</b>	<ol style="list-style-type: none"> <li>1. This course is designed to make the students aware of the corporate tax laws of India.</li> <li>2. Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual Assessee.</li> <li>3. Assess short term and long-term capital gains of an Individual Assessee who is involved in Business and Profession.</li> <li>4. Evaluate gross total income of an Individual Assessee after taking into account deduction u/s 80C.</li> <li>5. Compute total taxable income and tax liability of an Individual Assessee who is involved in Business and Profession.</li> <li>6. Evaluate the total income from house property and income from salary of an Individual Assessee.</li> </ol>		
<b>UNIT</b>	<b>CONTENT</b>		<b>NO. OF HOURS</b>
I	<b>Introduction:</b> Significance of tax planning – Basic concepts – Assessment year, Previous year, Person, Assesses, Income, Gross total income.		12
II	<b>Residential Status:</b> Residential status of an assesses – Relationship between residential status and incidence of tax – Receipt of income – Accrual of income – Deemed incomes.		12
III	<b>Income from Salary:</b> 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.		12
IV	<b>Income from House Property:</b> Chargeability – Computation of income from let out and self occupied property.		12
V	<b>Tax planning:</b> Avoidance – Evasion – Tax planning in respect of employee's remuneration – Tax planning of non-residents.		12
<b>REFERENCES</b>	<ol style="list-style-type: none"> <li>1. Vinod K. Singhania, Kapil Singhania–Taxmann's Direct Taxes Law and Practice.</li> <li>2. Vinod K. Singhania, Kapil Singhania, Monica Singhania–Taxman's Direct Taxes Planning and Management.</li> </ol>		
<b>COURSE OUTCOMES</b>	<b>On the successful completion of course students will be able to</b>		<b>Knowledge</b>
	CO1	Define the basic concepts and assessment of profits and gains of Individual Assessee.	K1
	CO2	Explain the residential status and explain the receipt, accrual, deemed of incomes.	K2
	CO3	Identify the essential norms of salary income and	K3

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		market and monetary policy.												
	CO3	Identify the primary market and its functions, players and resources mobilized from the primary market.										K3		
	CO4	Examine the secondary market and explain its listing of securities, trading and settlement and internet trade.										K4		
	CO5	Choose the debt market and explain the public sector undertakings bonds market and Govt securities market.										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	3	2	1	3	2	3	2	3	2	3	3	2	3
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		compute gross total income of an Individual Assessee after taking into account deduction u/s 80C.												
	CO4	Assume the computation of income from let out and self-occupied property.										K4		
	CO5	Choose the tax planning in respect of employee's remuneration and its avoidance and evasion.										K5		
<b>COs – POs MAPPING</b>	COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PSO 1	PSO 2	PSO 3
	CO1	1	3	2	3	3	2	1	3	2	2	3	3	3
	CO2	3	2	3	2	2	3	2	3	3	3	2	3	2
	CO3	2	3	3	3	2	3	2	2	3	2	3	2	3
	CO4	3	2	3	3	2	3	3	2	2	3	3	2	2
	CO5	2	3	2	3	3	2	3	3	2	3	2	2	3

  
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### MODEL QUESTION PAPER STRUCTURE FOR

#### M.COM(REGULAR) SEMESTER END-EXAMINATIONS

Each course examination shall have a maximum of 70 Marks and the examination shall be of 3 hoursDuration (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)



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**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)

