



**VIKRAMASIMHAPURIUNIVERSITY::NELLORE**  
**DEPARTMENT OF COMMERCE**

Syllabus for Master of Commerce (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

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**M.COM (REGULAR)**  
**PROGRAMME OBJECTIVES (POs).**

The objectives of the M.Com. Programme are to :

1. Impart the students with higher level knowledge and understanding of contemporary trends in commerce and business areas
2. Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements
3. Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data
4. Facilitate the students to apply capital budgeting techniques for investment decisions
5. Prepare students to appraise the structure and operations of banking system
6. Prepare the students for an in depth analysis of investment, portfolio management, investment banking and liquidation of investments
7. Develop competency in the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation
8. Impart the students the concept of risk mitigation in financial sectors and their role in investment decisions of individuals and business enterprises
9. Train the students on teamwork, lifelong learning and continuous professional development.

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**M.COM (REGULAR)**  
**PROGRAMME OUTCOMES (POs).**

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

**PO1: Knowledge Based:** Apply Knowledge in the functional areas of management and analyse the significance of commerce in modern times.

**PO2: Problem Analysis:** Acquire knowledge about the concepts and postulates of accounting principles and other branches such as finance and HRM and trace out appropriate solutions to the contemporary business problems.

**PO3: Investigation:** Critically analyse the qualitative and quantitative data on contemporary issues in the field of accounting and finance.

**PO4: Use of Tools:** Learn about the application of different statistical tools and techniques so as to arrive at suitable decision in the operation of the business.

**PO5: Individual team work:** Have knowledge about the group dynamics and team building so that to actively participate in community extension and outreach programmes.

**PO6: Communication skills:** Inculcate communication skills and learn interview participation techniques for acquire Proper placement.

**PO7: Society, environment and Social responsibility:** Understand the emerging trends in the field of Accounting, Finance, Marketing and HRM and their impact on society and demonstrate the knowledge required for sustainable development of industry and service sector. Apply reasoning provided by the continual knowledge to assess societal legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices.

  
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**M. COM (REGULAR)**  
**PROGRAMME SPECIFIC OUTCOMES (PSOs)**

After completion of the programme, the student would be able to:

- PSO1: Acquire knowledge in business environment and marketing and HR to design constructive strategies for better prospects of business in the changing socio-economic and political conditions.
- PSO2: Understand the value of marketing, sales promotion techniques and learn how to prepare financial statements on accounting inventory bases through tally accounting software and also acquire skills in becoming good entrepreneurs.
- PSO3: Acquire knowledge in the field of accounting and its branches of accounting, tax planning and management, managerial economics, personality development, e-commerce, 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 Structure with Course titles:**

S. No.	Course code	Course/Subject	No	Int er	Ex ter	To tal
<b>Semester – I Commerce Regular</b>						
1	20RMCOM101	Business Management	4	30	70	100
2	20RMCOM102	Business Environment & Policy	4	30	70	100
3	20RMCOM103	Managerial Economics	4	30	70	100
4	20RMCOM104	Marketing Management	4	30	70	100
5	20RMCOM105	(A) Corporate Financial Accounting	4	30	70	100
6	20RMCOM106	(B) Customer Relationship Management	4	30	70	100
<b>Semester – II</b>						
1	20RMCOM201	Quantitative Techniques and Business Decisions	4	30	70	100
2	20RMCOM202	Financial Management	4	30	70	100
3	20RMCOM203	Human Resource Management	4	30	70	100
4	20RMCOM204	Computer Applications in Accounting	4	30	70	100
5	20RMCOM205	(A) Working Capital Management	4	30	70	100
6	20RMCOM206	(B) Marketing Research	4	30	70	100
<b>SEMESTER - III</b>						
1	20RMCOM301	Personality Development And Soft Skills	4	30	70	100
2	20RMCOM302	Security Analysis And Portfolio Management	4	30	70	100
3	20RMCOM303	Accounting For Managerial Decisions	4	30	70	100
4	20RMCOM304	Financial Markets And Services	4	30	70	100
5	20RMCOM305	(A) Mergers And Acquisitions	4	30	70	100
6	20RMCOM306	(B) Advertising And Sales Promotion	4	30	70	100
7	20RMCOM307	Basics Of Financial Accounting (EE)	4	30	70	100
8	20RMCOM308	Basics Of Entrepreneurship Development (EE)	4	30	70	100
<b>SEMESTER – IV</b>						
1	20RMCOM401	Corporate Tax Planning and Management	4	30	70	100
2	20RMCOM402	E-Commerce	4	30	70	100
3	20RMCOM403	Entrepreneurship Development	4	30	70	100
4	20RMCOM404	Project Report & Viva-Voce	4	30	70	100
5	20RMCOM405	(A) Insurance & Risk Management	4	30	70	100
6	20RMCOM406	(B) Logistics And Supply Chain Management	4	30	70	100
7	20RMCOM407	Capital Markets (EE)	4	30	70	100
8	20RMCOM408	Tax Planning For Individual Assessee (EE)	4	30	70	100



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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
I	20RMCOM101	<b>BUSINESS MANAGEMENT</b>	4	60	4

**COURSE OBJECTIVES**

1. To enable business managers to get the concept of how to manage business venture effectively and efficiently.
2. Enhance the skills of managers and in this changing business environment.
3. To equip managers, employees and potential employees with the knowledge, skills and attitude that they need for effective business management

**COURSE OUTCOMES**

CO1	Evolution of Management concepts and Thoughts	K5
CO2	Applying all the types of planning process	K3
CO3	Understanding the structure of business organisation	K2
CO4	Knowledge gaining through different levels of staffing.	K2
CO5	Applying the motivation, leadership and communication, and their process.	K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	--	--	--	--	--	1	--	--
CO2	--	--	--	2	1	--	--	--	2	--
CO3	3	--	--	--	--	--	--	2	--	--
CO4	2	--	1	--	--	--	--	--	--	2
CO5	1	--	--	2	--	--	--	--	--	2

Note: 1-Low, 2-Medium, 3-High

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- Unit – I:** Introduction: Concept of Management: Definition, Nature, Purpose, Scope and Significance – Evolution of Management Thought – Approaches to Management – Process of Management – Functions of Management.
- Unit – II:** Planning: Nature, Purpose, Process of Planning, Types of Plans – Forecasting, Decision Making: Concept, Process, Rationality in Decision; Management By Objectives: Concepts, Process, and Preconditions.
- Unit – III:** Organizing: Nature, Purpose, Process; Formal and Informal Organizations; Departmentation: Importance-Methods of Departmentation; Span of Control: Factors Determining Span of Control; Delegation: Concept, Process, Advantages and Principles of Effective Delegation; Decentralization; Line and Staff: Concept-Reasons for Conflicts between Line and Staff and Measures to Overcome.
- Unit – IV:** Staffing: Nature and Importance of Staffing, Factors in Selecting Lower, Middle and Upper-Level Managers. Sources of Recruitment- Selection tests- Placement and Orientation. Directing: Meaning, Assumptions of Human Behaviour by Douglas McGregor, Edgar Shien and Elton Mayo. Organisational culture-Creating and maintaining organizational culture.
- Unit – V:** Motivation: Significance, Process - Theories of Maslow, Herzberg, McClelland, Porter and Lawler; Leadership: Trait Approach to Leadership, Leadership Styles, Communication: Importance, Process, Channels, Barriers, Principles of Effective Communication. Controlling: Process of Control, Techniques of control, PERT and CPM.

**SUGGESTED BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
I	20RMCOM102	<b>BUSINESS ENVIRONMENT AND POLICY</b>	4	60	4

**COURSE OBJECTIVES**

1. Identify concept, nature, factors influencing and dimensions in business environment.
2. Impart knowledge on economic environment, foreign technology
3. To know the different environment like, political, technological and economic environment in the business
4. To acquire in-depth knowledge about legal environment etc.
5. To know the ethics in business and social responsibilities.
6. Understanding the global market challenges.

**COURSE OUTCOMES**

CO1	To understand the different environment in the business climate	K2
CO2	To know the Internal and external factors affecting the business in various streams	K4
CO3	To evaluate the different environment like, political, Legislature, Executive, Judiciary, Judicial activism, Government technological and economic environment in the business	K5
CO4	Understanding the Ethics in business, Social responsibilities of business and Corporate governance in India.	K2
CO5	Strategies for global, MNCs – Emerging challenges of international business.	K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	--	--	--	1	--	2	--
CO2	--	1	3	--	--	--	--	2	--	--
CO3	2	--	--	--	--	--	3	--	--	2
CO4	1	--	--	--	--	--	2	--	2	--
CO5	2	1	--	--	--	--	--	--	--	2

Note: 1-Low, 2-Medium, 3-High

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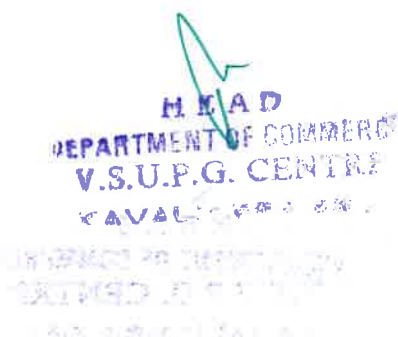
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- UNIT – I      Business and its environment : Nature and Scope of business – Characteristics of contemporary business – Nature and significance of business environment – Types of environment – Internal and External environment – Micro and Macro Environment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

**REFERENCE BOOKS:**

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







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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
I	20RMCOM103	<b>MANAGERIAL ECONOMICS</b>	4	60	4

**COURSE OBJECTIVES**

- Learn the economic way of thinking (rational choice, optimal allocation of resources, models, etc.)
- Learn various demand forecasting and opinion polling and statistical methods for existing and new products.
- Learn various strategies of pricing for better profit (price discrimination, bundling, tying, etc.)
- Learn main types of costs and cost functions, and their application for decision making.

**COURSE OUTCOMES**

CO1	Acquire managerial skills and responsibilities as a managerial economist.	K2
CO2	Forecast the demand using opinion polling and statistical methods for existing and new products.	K3
CO3	Analyze the cost output relationship and economies of scale for cost control and cost reduction.	K4
CO4	Appraise the input and output relationship through law of variable proportions and Cobb-Douglas production function	K5
CO5	Formulate the policies on profit maximisation and analysis of break-even.	K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	1	--	--	--	--	--	--	2
CO2	1	--	--	2	--	--	--	--	--	3
CO3	--	3	--	1	--	--	--	--	2	--
CO4	2	--	--	2	--	--	--	--	2	--
CO5	3	--	--	2	--	--	--	--	3	--

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
I	20RMCOM104	<b>MARKETING MANAGEMENT</b>	4	60	4

**COURSE OBJECTIVES**

- To understand the concepts of marketing management
- Role and significance of new product development process
- To understand the place mix (i.e. product and services)
- To understand the tools used for sales promotion
- To understand the marketing environment

**COURSE OUTCOMES**

CO1	Evolution of marketing concept, Marketing environment and Factors influencing buyer behaviour and understand the dynamics of consumer behaviour.	K2
CO2	Analysing the tree structure of product mix, learn to develop a new product and strategies during its life cycle, brand and label and price it.	K4
CO3	To know place mix and Supply chain management and acquire skills to design advertising, sales promotion techniques	K3
CO4	Acquire knowledge of Marketing Information System	K2
CO5	Lead and coordinate the strategies for service marketing.	K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	--	3	--	--	--	--	--	--	2
CO2	3	1	--	--	--	--	--	--	2	--
CO3	2	--	--	3	--	--	--	--	--	3
CO4	2	--	--	--	--	--	--	2	--	--
CO5	--	--	--	2	--	--	--	--	3	--

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

**REFERENCE BOOKS:**

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

  
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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
I	20RMCOM105	<b>CORPORATE FINANCIAL ACCOUNTING</b>	4	60	4

**COURSE OBJECTIVES**

- To analyse the accounting principles.
- To give a comprehensive view of valuation of goodwill
- To study the basic concepts of inflation accounting.
- To prepare the lease accounting.
- To understand the proceedings of the preparation of consolidated balance sheet
- To summarize the consolidated financial statement and balance sheet for holding companies

**COURSE OUTCOMES**

CO1	Creates awareness about corporate accounts with provision of various companies act and concepts, conventions and policies by AICPA	K4
CO2	Provides knowledge about the valuation of goodwill, simple and super profit methods	K5
CO3	Gaining the knowledge of preparation of consolidated balance sheet	K3
CO4	Inculcates the techniques, methods and practice of inflation accounting.	K3
CO5	Acquire knowledge of leasing both financial and nonfinancial and lease back	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	--	1	--	--	2	--	--
CO2	1	3	--	--	--	--	--	--	--	2
CO3	--	3	--	--	--	--	--	--	2	1
CO4	1	--	--	--	--	--	--	2	--	--
CO5	--	2	--	--	--	--	--	2	1	--

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
I	20RMCOM106	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	4	60	4

**COURSE OBJECTIVES**

- To make the students understand the organizational need, benefits and process of creating long-term value for individual customers
- To disseminate knowledge regarding the concept of e-CRM and e-CRM technologies.
- To enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations

**COURSE OUTCOMES**

CO1	Understand the basic concept and importance of Customer relationship management.	K2
CO2	To analysing marketing aspects of Customer relationship management.	K4
CO3	To analyse the Customer databases and database marketing	K3
CO4	Learn basics of analytical Customer relationship management	K2
CO5	Understand the Role of information technology in CRM.	K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	--	--	1	--	--	2	--
CO2	--	--	3	1	--	--	--	--	--	2
CO3	--	2	--	3	--	--	--	--	--	1
CO4	3	--	--	--	--	--	--	--	1	2
CO5	--	--	2	1	--	--	--	--	2	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
I	20RMCOM107	<b>HUMAN VALUES AND PROFESSIONAL ETHICS</b>	4	60	4

**COURSE OBJECTIVES**

- To create an awareness on Professional Ethics and Human Values.
- To instill Moral and Social Values and Loyalty
- To appreciate the rights of others.
- To create awareness on assessment of safety and risk
- To understand the values of Bhagaved Gita
- To acquire the knowledge of Four Noble Truths
- To understand the Crime and Theories of punishment

**COURSE OUTCOMES**

CO1	Identify and analyze an ethical issue in the subject matter under investigation or in a relevant profession	K4
CO2	Articulate what makes a particular course of action ethically defensible and Demonstrate knowledge of ethical values in non-classroom activities	K3
CO3	Gaining the values of non violence, truth, celibacy, non possession, non-stealing to individual and society .	K2
CO4	Identify the multiple ethical interests at stake in a real-world situation or practice and Analyse the Bhagavad Gita	K6
CO5	To know the Crime and Theories of punishment	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	1	--	--	--	--	--	3	--	--	2
CO2	1	--	--	--	--	--	3	--	2	--
CO3	1	--	--	--	--	--	3	--	2	--
CO4	3	--	--	--	--	--	--	2	--	--
CO5	--	--	--	--	--	--	2	3	--	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

1. John S.Mackenzie: A manual of Ethics.
2. 'The Ethics of Management' by Larue Tone Hosmer, Richard D.Irwin Inc.
3. "Management Ethics – integrity at work" by Joseph A.Petrack and John F.Quinn, Response Books: New Delhi.
4. "Ethics in Management" by S.A. Sherlekar, Himalaya Publishing House.
5. Harold H.Titus: :Ethicks for Today
6. Maitra.S.K.:Hindu Ethics.
7. Willaiam Lilly: Introduction to Ethics.
8. Sinha: A Manual of Ethics.
9. Manu: Manava Dharma Sastra or the Institute of Manu: Comprising the Indian system of Duties: Religius and Civil (ed,) G.C Haughton.

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
II	20RMCOM201	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	4	60	4

**COURSE OBJECTIVES**

- Develop linear programming (LP) models for shortest path, maximum flow, minimal spanning tree, critical path, minimum cost flow, and transshipment problems.
- Enable the students to acquire knowledge of all the statistical aspects for business decisions.
- To analyze the Probability and probability distributions.
- To understanding of the hypothesis testing some basic concepts business.

**COURSE OUTCOMES**

CO1	Identify the concepts Quantitative Techniques and business forecasting, quantitative approach to management as well as in business decision making.	K2
CO2	Understand the test for equality of two population variances, analysis of variance and one way and two way classified data, basics and distributions of probability	K3
CO3	Analyse the basic concepts of probabilities and probabilities distribution	K4
CO4	Demonstrate hypothesis testing, testing difference between the means of two independent/dependent samples chi-square test, requirements for application of linear programming,	K3
CO5	Formulation of linear programming problem and graphic and simplex methods of solving linear programming.	K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	1	--	--	--	--	--	2
CO2	--	3	--	2	--	--	--	--	2	--
CO3	1	3	--	--	--	--	--	--	--	2
CO4	--	2	--	3	--	--	--	--	--	2
CO5	--	3	--	2	--	--	--	--	--	3

Note: 1-Low, 2-Medium, 3-High



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

### REFERENCE BOOKS:

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
II	20RMCOM202	FINANCIAL MANAGEMENT	4	60	4

**COURSE OBJECTIVES**

- Explain both the theoretical and practical role of financial management in business corporations.
- Analyze the importance of cost of capital in financial decision making.
- Analyze the importance of capital structure in financial decision.
- Enumerate the significance of capital budgeting and process of capital budgeting.
- Calibrate the various factors influencing dividend policy
- Examine various factors that determine the working capital and operating cycles.

**COURSE OUTCOMES**

CO1	Understand the concept of finance and objectives of financial management. finance values and profit and wealth maximisations	K2
CO2	Analyses financing decisions using theories of capital structure and weighted average cost of capital and estimate the degree of risk through leverage concept.	K3
CO3	Evaluate of the requirement of working capital and estimate the working capital requirements of an enterprise.	K5
CO4	Evaluate opportunity of investment decision applying techniques of capital budgeting and using present value and future value concepts	K5
CO5	Assess the dividend distribution of a firm through important theories of dividend.	K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	1	--	3	--	--	--	--	--	2	--
CO2	--	2	3	--	--	--	--	--	--	1
CO3	1	--	--	3	--	--	--	--	2	--
CO4	1	--	--	3	--	--	--	--	2	--
CO5	--	--	--	3	--	--	2	--	1	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
II	20RMCOM203	HUMAN RESOURCE MANAGEMENT	4	60	4

**COURSE OBJECTIVES**

- Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage.
- Develop HRD process and activities for the management development and ethical practice of employees of chosen organization.
- Evaluate the Performance appraisal and succession planning
- Integrate the productivity with combined effect of Team development, quality circle and Quality of work life balance among the employees of an organization

**COURSE OUTCOMES**

CO1	Understanding the basic concepts, functions and objectives, and the role of human resource planning, human resource information system and importance of recruiting in managing organisation.	K2
CO2	Understand the process of designing a training programme and its evaluation.	K2
CO3	Acquire knowledge on compensation management, grievance handling and collective bargaining discover the process of knowledge management and role of leader in organizations.	K4
CO4	To understand the discipline and employee rights Employee counselling.	K3
CO5	To analyse quality of circles, employee empowerment Collective bargaining and quality of work life.	K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	--	--	2	--	--	1	--
CO2	--	--	3	2	--	--	--	1	--	--
CO3	1	--	2	--	--	--	3	--	--	--
CO4	--	--	--	--	--	2	--	1	--	--
CO5	1	--	--	--	--	2	2	--	--	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
II	20RMCOM204	<b>COMPUTER APPLICATIONS IN ACCOUNTING</b>	4	60	4

**COURSE OBJECTIVES**

- This course will introduce the student to the concepts and practices of computerized accounting using.
- Students will obtain a working knowledge of Financial Statements, General Ledger, Accounts Receivable, Accounts Payable, Bank Reconciliation,
- Payroll and Projects for both a service and merchandise company in a computerized environment.

**COURSE OUTCOMES**

CO1	Acquire skills in operating gateway of tally and in preparing company financial statements	K3
CO2	Able to create inventory and stock registers and in taking inventory reports through Tally accounting software.	K3
CO3	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.	K5
CO4	Skilful in recording interstate and intrastate supply and return of goods and in generating various GSTR reports.	K4
CO5	Demonstrate the practical knowledge on creating and printing of various payroll receipts.	K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	1	--	--	3	--	--	--	--	2	--
CO2	--	3	--	2	--	--	--	--	--	1
CO3	--	--	2	3	--	--	1	--	--	--
CO4	1	2	--	3	--	--	--	--	--	--
CO5	--	1	--	2	--	--	--	--	3	--

Note: 1-Low, 2-Medium, 3-High





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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
II	20RMCOM205	WORKING CAPITAL MANAGEMENT	4	60	4

**COURSE OBJECTIVES**

- To understand and apply the principles and techniques of managing working capital or short-term finance of business firms.
- The working capital, including cash, inventory, receivables, and payables, liquidity and default risk, and short-term financing and investing decisions.
- The focus will be given on financial decision making with regard to working capital management issues.
- To understand the receivables management
- to study the Techniques of Inventory Management

**COURSE OUTCOMES**

CO1	Knowledge on the basic concepts, types and sources of working capital requirements for business concern.	K2
CO2	Practical knowledge on determinants and techniques of working capital.	K3
CO3	Well equipped with preparing cash budget and cash management techniques	K3
CO4	Understand the credit policy and its evaluation methods	K5
CO5	Analyze the inventory management techniques	K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	1	2	--	--	--	--	--	--
CO2	1	--	--	3	--	--	--	--	2	--
CO3	--	2	--	3	--	--	--	--	1	--
CO4	1	2	--	3	--	--	--	--	--	--
CO5	--	1	--	3	--	--	--	--	2	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
II	20RMCOM206	<b>MARKETING RESEARCH</b>	4	60	4

**COURSE OBJECTIVES**

- To enhance the students understanding of the marketing research industry.
- To develop skills required by the researcher and understand different and applications of Marketing Research
- To explore different approaches of Marketing research
- To explore marketing mix research
- To be able to exploit Marketing Research data for management decisionmaking

**COURSE OUTCOMES**

CO1	Understand the concepts about contemporary market research and process of marketing research and its different processes	K2
CO2	Apply and evaluate different sources of marketing information as well as various data collection techniques.	K5
CO3	Analysing the importance of marketing mix elements in conducting marketing research	K4
CO4	Basic awareness on Customer Satisfaction Measurement, mystery shopping, and Basic experimental designs	K2
CO5	Able to write a comprehensive market research report by using various statistical techniques.	K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	1	--	3	--	--	2	--	--	--	--
CO2	--	--	1	3	--	--	--	--	2	--
CO3	--	3	--	1	--	--	--	--	2	--
CO4	--	--	--	--	2	--	3	--	1	--
CO5	--	--	--	3	1	--	--	--	2	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
II	20RMCOM207	<b>PERSONALITY ENHANCEMENT &amp; LEADERSHIP</b>	4	60	4

**COURSE OBJECTIVES**

1. To develop talent, facilitate employability enabling the incumbent to excel and sustain in a highly competitive world of business.
2. To bring about personality development with regard to the different behavioural dimensions that have far reaching significance in the direction of organisational effectiveness.
3. To make students know about self-awareness, life skills, soft skills, need for personal development etc.

**COURSE OUTCOMES**

CO1	Able to differentiate the success and failure	K5
CO2	Clear understanding on the concept of attitude and motivation	K2
CO3	Able to demonstrate high confidence in his/her professional life.	K3
CO4	Familiar with the leadership theories	K2
CO5	Inspire from the leadership qualities of Abraham Lincoln, Mahatma Gandhi, Prakasam Pantulu, Dr.B.R.Ambedkar and J.R.D.Tata.	K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	--	--	--	--	3	--	--	1	--
CO2	3	--	--	--	--	2	1	--	--	--
CO3	--	--	--	--	--	2	3	--	1	--
CO4	2	--	--	--	3	--	--	--	--	1
CO5	3	--	--	--	--	--	2	--	1	--

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**UNIT-I**

**INTRODUCTION TO PERSONALITY ENHANCEMENT**-The concept personality - Dimensions of theories of Freud & Erickson-personality-significant of personality development. The concept of success and failure: What is success?-Hurdles in achieving success-Overcoming hurdles – Factors responsible for success-What is failure-Causes of failure. SWOT analyses.

**UNIT-II**

**ATTITUDE & MOTIVATION**-Attitude – Concept - Significance-Factors affecting attitudes-Positive attitude- Advantages- Negative attitude- Disadvantages-Ways to develop positive attitude-Difference between personalities having positive and negative attitude. Concept of motivation –Significance –Internal and external motives-Importance of self- motivation- Factors leading to de-motivation.

**UNIT-III**

**SELF-ESTEEM**- Term self-esteem – Symptoms - Advantages-Do's and Don'ts to develop positive self-esteem-Low self-esteem- Symptoms- Personality having low self-esteem-Positive and negative self-esteem. Interpersonal Relationships-Defining the difference between aggressive, submissive and assertive behaviours – Lateral thinking.

**UNIT-IV**

**INTRODUCTION TO LEADERSHIP**-Definition and meaning, Importance, Leadership and Management, Leader vs Manager, Essential qualities of an effective leader. Theories of Leadership: Trait theory, Behavioral theories, Contingency theory.

**UNIT-V**

**LEADERSHIP CHARACTERISTICS**-Types of Leaders- Importance of Leadership- Leadership Skills- Building and Leading Efficient Teams-Leadership styles: Traditional, Transactional, Transformational, Inspirational and servant leadership and Emerging issues in leadership: Emotional Intelligence and leadership, Trust as a factor, Gender and Leadership. Leadership Qualities of Abraham Lincoln, Mahatma Gandhi, Prakasam Pantulu, Dr.B.R.Ambedkar and J.R.D.Tata.

**REFERENCE BOOKS:**

1. GirishBatra, Experiments in Leadership, Chennai: cotton Pres, 2018.
2. MitesbKhatr Awaken the Leader in You, Mumbai Jalco PubhshmgHouse, 2013.
3. CarmegieDal, Become an Effective Leader, NewDelhi: Amaryllis, 2012.
4. Hall,C.S.,Lindzey.G.&Campbell,J.B Theories of Personahy. John Wtley& Sons, 1998.
5. Organizational Behaviour, M.Parikhand R.Gupta, Tata-McGraw-Hill Education Priate Limited.
6. Organizational Behaviour, DNelson J.C Quick and P.Khandelwal, Cengage Publication.



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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM301	PERSONALITY DEVELOPMENT AND SOFT SKILLS	4	60	4

**COURSE OBJECTIVES**

- Developing the effective communication skills among students.
- Inculcating the soft skills in theoretical and practical ways and also to develop the effective communication skills among students.
- Learning about the essential factors for personality development and bringing them into practice.
- Create understanding of the non-verbal forms of communication.
- Learning about the development Self-esteem Skills

**COURSE OUTCOMES**

CO1	Acquire conceptual knowledge on the theories of personality and its determinants that lead to either sick or healthy personalities.	K2
CO2	Manage effectively the self-awareness to manage active reading, listening, messaging and feeding back.	K4
CO3	Train one to be a coach, mentor, leader, persuader, and change maker.	K3
CO4	Demonstrate the skills in teaming, running meetings, problems solving, conflict resolution and negotiation	K3
CO5	Realize the causes and impact of self-esteem and ways to build positive attitude and personality	K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	--	2	--	--	--	1	--
CO2	1	--	--	--	--	3	--	--	2	--
CO3	3	--	--	--	1	--	--	--	2	--
CO4	2	--	--	--	--	--	--	--	1	3
CO5	1	--	--	--	3	--	--	--	2	--

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM302	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	4	60	4

**COURSE OBJECTIVES**

- To gain knowledge of importance of Security Analysis and Portfolio Management in taking investment decisions.
- To enable students to understand various dimensions of managing an investment programme.
- To understand the intricacies of analyzing securities to design a portfolio.
- To familiarize the students regarding the techniques of analyzing securities being applied by fund managers.
- To develop an insight into various issues in portfolio construction, revision and evaluation.

**COURSE OUTCOMES**

CO1	Apply the tools and techniques of fundamental analysis, technical analysis and Random Walk theory for expected return on investment.	K3
CO2	Ascertain the value of equity shares and bonds through different valuation models to buy and sell decision	K5
CO3	Analyze the portfolio selection through significant models like capital asset pricing model (CAPM) and Arbitrage pricing theory (APT).	K4
CO4	Evaluate the performance of the portfolio through ideal measures and revise the portfolio for better performance.	K5
CO5	To understand the passive management, activemanagement and formula plans	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	--	2	--	3	--	--	--	--	1	--
CO2	1	2	--	3	--	--	--	--	--	--
CO3	--	3	1	2	--	--	--	--	--	--
CO4	--	2	--	3	--	--	--	--	1	--
CO5	1	--	--	--	2	--	--	--	3	--

Note: 1-Low, 2-Medium, 3-High



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

**REFERENCE BOOKS:**

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





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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM303	ACCOUNTING FOR MANAGERIAL DECISIONS	4	60	4

**COURSE OBJECTIVES**

- To enumerate the fundamental concepts of managerial accounting appropriate for all organizations.
- To discuss appropriate financial information to make operational decisions.
- To choices made from two or more alternatives for **decision** making process
- To demonstrate the responsibility accounting performance reporting.
- To communicate information this has been compiled as a result of research and analysis of data and of issues.

**COURSE OUTCOMES**

CO1	Understand the concept of Managerial Accounting, cost analysis for pricing decisions and also learn different product pricing methods.	K2
CO2	To know the significance of different managerial decisions affecting the short term and long term financing.	K4
CO3	Analyse the concept of RA, managerial utility of different responsibility centres and acquaintance with the emerging trends issues in RA.	K4
CO4	Familiarise the evaluation of divisional performance parameters and describe the emerging issues.	K5
CO5	Awareness about reporting practices adopted by Indian corporate	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	1	--	3	--	--	--	--	--	--	2
CO2	--	2	--	1	--	--	--	--	--	3
CO3	--	--	--	1	--	--	2	--	3	--
CO4	--	1	2	3	--	--	--	--	--	--
CO5	1	--	--	--	--	3	--	--	2	--

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

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

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

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

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

**REFERENCE BOOKS:**

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



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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM304	FINANCIAL MARKETS AND SERVICES	4	60	4

**COURSE OBJECTIVES**

- To introduce the students about Financial System prevalent in India.
- To impart knowledge about the structure of development banks in India.
- To understand the central banking operations, merchant banking operations in India
- To examine about the clearing procedure of stock exchanges in India.
- To enable the students to understand the progress of Government securities markets, Treasury Bill market, Commercial Paper Market and Certificate of Deposits Market in India.

**COURSE OUTCOMES**

CO1	To learn about the components of the Indian financial system and reforms in it with a detailed review on money market components.	K5
CO2	Have an in-depth knowledge of capital market including primary and secondary market and powers of SEBI regulating this market.	K4
CO3	Familiarize oneself with functions of merchant bankers and their obligations to SEBI.	K3
CO4	Acquiring knowledge of the methodology involved in rating the financial instruments by credit rating organizations and in mapping factoring mechanism.	K2
CO5	Explore the possibility of getting venture capital finance during different stages of business within the framework of SEBI regulations and to familiarize with mutual funds.	K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	--	3	--	--	--	--	--	1	--
CO2	2	--	3	1	--	--	--	--	--	--
CO3	1	--	--	--	--	--	3	--	2	--
CO4	--	2	--	3	--	--	--	--	1	--
CO5	3	--	--	2	--	--	--	--	1	--

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM305	<b>MERGERS AND ACQUISITIONS</b>	4	60	4

**COURSE OBJECTIVES**

- To clarify the importance of mergers and acquisitions in the terms of the company's value;
- To show the ways of capturing the value drivers through mergers and acquisitions;
- To analysedemerging and reverse merging of corporations
- To understand sources of funding for mergers and acquisitions
- To demonstrate innovative financial decisions in mergers and acquisition
- To find the ways of value growth through integration of merging companies
- To give some ideas about the defense strategies in the cases of the hostile takeovers attempts.

**COURSE OUTCOMES**

CO1	Understand corporate restructuring concepts and forms	K2
CO2	Student have an idea about the waves and procedures of mergers and To understand the splitting up of companies	K4
CO3	Able to develop the procedures involved in acquisitions and know the constraints of acquisitions and the role of SEBI	K3
CO4	Understand about the concept and types of demerger and reverse merger.	K2
CO5	To apply the methods of accounting for M&A, and tax aspects.	K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	1	3	--	--	--	--	--	2	--
CO2	--	2	--	3	1	--	--	--	--	--
CO3	2	3	--	--	--	--	--	--	1	--
CO4	--	2	3	1	--	--	--	--	--	--
CO5	--	1	3	2	--	--	--	--	--	--

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM306	ADVERTISING AND SALES PROMOTION	4	60	4

**COURSE OBJECTIVES**

- Research Careers In The Advertising And Marketing Fields
- Explore How Companies Use Advertising And Marketing
- To Sell Products
- Evaluate Different Strategies For Selling Products
- Learn How to Use Persuasive sales techniques.
- To understand the Functions and qualities of a Sales Executive.
- To study the major tools of sales promotion

**COURSE OUTCOMES**

CO1	Demonstrate an understanding of the overall role advertising place in the business world.	K4
CO2	Able to understand advertising strategies and budgets.	K2
CO3	Understanding of how an advertising agency operates.	K2
CO4	Analysing sales management strategies in relation to India as well as international standards.	K4
CO5	Evaluate the role of sales promotion as a marketing tool.	K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	2	--	--	--	--	--	1	--
CO2	--	2	--	3	--	--	--	--	1	--
CO3	1	--	--	--	--	--	3	--	2	--
CO4	2	--	3	--	--	--	--	--	1	--
CO5	1	2	--	3	--	--	--	--	--	--

Note: 1-Low, 2-Medium, 3-High

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**Unit - I: ADVERTISING & MEDIA**

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

**Unit - II: INTEGRATED MARKETING COMMUNICATIONS:**

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

**Unit - III: EVALUATION OF ADVERTISING EFFECTIVENESS:**

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

**Unit - IV: SALES MANAGEMENT**

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

**Unit- V: SALES PROMOTION**

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

**REFERENCE BOOKS:**

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



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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM307	<b>BASICS OF FINANCIAL ACCOUNTING (EE)</b>	4	60	4

**COURSE OBJECTIVES**

- Acquire conceptual knowledge of basics of accounting
- Identify events that need to be recorded in double entry system
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP
- Describe the role of accounting information and its limitations
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader
- Recognize circumstances providing for increased exposure to errors and frauds
- Determine the usefulness of final accounts

**COURSE OUTCOMES**

CO1	Understanding the nature and principles of financial accounting	K2
CO2	Analyse the pattern of financial accounting	K4
CO3	Acquainted with Posting Subsidiary books, Ledger and preparation of Trial balance.	K3
CO4	Able to reconcile the bank pass book and cash book and basics of bills of exchange	K3
CO5	Acquainted with preparation of final accounts	K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	1	--	--	3	--	--	--	--	2	--
CO2	--	2	--	3	--	--	--	--	1	--
CO3	1	2	--	3	--	--	--	--	--	--
CO4	1	--	--	3	--	--	--	--	2	--
CO5	--	3	--	2	--	--	--	--	1	--

Note: 1-Low, 2-Medium, 3-High



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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
III	20RMCOM308	<b>BASICS OF ENTREPRENEURSHIP DEVELOPMENT (EE)</b>	4	60	4

**COURSE OBJECTIVES**

- Introduce various qualities required for entrepreneurship
- Explain various entrepreneurship models
- Organize interaction with successful entrepreneurs
- Introduce to various tools as Six hat techniques, Five S.

**COURSE OUTCOMES**

CO1	Understand the concept and development of entrepreneurship	K2
CO2	Familiar with the theories of entrepreneurship	K4
CO3	Gain knowledge on traits and various types of entrepreneurs	K5
CO4	Analyse in role SMEs in economic development.	K4
CO5	Understand the impact of global aspects on the entrepreneurship development.	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	--	--	--	--	--	--	1	--
CO2	2	--	3	--	--	--	--	--	1	--
CO3	3	1	--	--	--	--	--	--	2	--
CO4	--	2	1	--	--	--	3	--	--	--
CO5	3	2	--	--	--	--	--	--	1	--

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM401	CORPORATE TAX PLANNING AND MANAGEMENT	4	60	4

**COURSE OBJECTIVES**

- This course is designed to make the students aware of the corporate tax laws of India.
- Understanding the corporate tax laws and use it for tax planning is the basic objective of the course.
- The course is designed so that the students are aware of what business income is and when it gets taxed.
- The course also provides students with knowledge the difference between tax avoidance and tax planning.
- To expose the students to the tax deductions at source and advance payment of tax.
- To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.

**COURSE OUTCOMES**

CO1	Know the concepts of tax law and able to identify the difference between tax evasion, tax avoidance and tax planning.	K4
CO2	Understands the capital structure decisions, dividend policy and bonus shares.	K2
CO3	Familiar with tax planning in respect to managerial decisions	K2
CO4	Familiar with tax planning incentives	K4
CO5	Knowledge on Tax deductions and collection at source and on advance tax payment.	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	--	--	--	--	--	1	--	--
CO2	--	--	2	3	--	--	--	--	1	--
CO3	--	1	2	1	--	--	--	--	--	3
CO4	1	2	--	--	--	--	--	--	--	3
CO5	1	--	3	--	--	--	--	2	--	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM402	E-COMMERCE	4	60	4

**COURSE OBJECTIVES**

- To impart knowledge about the relevance of E-Commerce in current competitive environment.
- To make the students aware about the common legal, ethical and tax issues involved in e-commerce.
- To develop understanding of the working of online shopping and e-payment.
- To enable the students how to use various tools to build a dynamic website.
- To help them learn how to evaluate e-commerce websites using major e-commerce revenue models.

**COURSE OUTCOMES**

CO1	Understand the fundamentals of EC, its applications, and models, and the provisions of IT ACT on EC.	K2
CO2	Comprehend the internet technology, its protocols, and acquire skills in designing a web page through HTML.	K3
CO3	Realize the theoretical base on the protocols and cryptography involved in E-payments, and methodology involved in the use of e-payment tools.	K4
CO4	Critically examine the frauds and piracies involved in EC, including legal, privacy, ethical and IPR issues.	K5
CO5	Apply the EC technology in advertising, supply chain, marketing research, financial services, publishing, entertainment, retailing and stock market trading.	K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	--	--	--	--	--	--	1	--
CO2	--	1	2	--	--	--	--	--	--	3
CO3	--	2	--	3	--	--	--	--	1	--
CO4	3	1	--	--	--	--	--	--	--	2
CO5	--	--	3	2	--	--	--	--	--	1

Note: 1-Low, 2-Medium, 3-High





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- Unit-I: Introduction:** Concept of E-Commerce–Features–Driving forces - Benefits and limitations–Applications of E-commerce; B2B and B2C models of E-commerce –E-Commerce vs. E-Business- Regulatory framework and Future of E-commerce. (Theory only).
- Unit-II: Internet Technology :** Internet vs. intranet vs. extranet–Firewalls - Internet protocols TCP/IP,HTTP, SMTP, FTP - Utility programs Telnet, Finger, Ping, Tracer - WWW – Internet features and services - Portal vs website vs. communities - HTML and web design. (Theory only)
- Unit-III: E-Payments:** SET and SSL protocols and EDI; Cryptography methods–Generation of digitalsignature – Generation of e-cash, e-wallets, and E-cheques –Credit cards and Third Party Processors work. (Theory only).
- Unit-IV: Issues in E-Commerce:** Social issues - Legal issues–Privacy issues - Ethical issues–IPRissue. (Theory only).
- Unit-V: E-Commerce Applications:** Advertising–Supply chain management–Marketing research–Financial services – Publishing – Entertainment - Retailing – Trading stocks. (Theory only).

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM403	ENTREPRENEURSHIP DEVELOPMENT	4	60	4

**COURSE OBJECTIVES**

- State the meaning of entrepreneurship.
- Describe the importance of entrepreneurship.
- Outline the qualities of a successful entrepreneur.
- State the functions of an entrepreneur.
- Distinguish between entrepreneur and promoter.
- Explain the issues and problems faced by entrepreneurs.
- Describe the entrepreneurial practices in India.

**COURSE OUTCOMES**

CO1	Understand the concept of entrepreneurship, Women entrepreneurship and classification of entrepreneurs	K2
CO2	Familiar with sources and methods in generating business ideas.	K6
CO3	Able to prepare project report and familiar with project evaluation methods.	K3
CO4	Knowledge on institutions supporting MSMEs at central as well as state level.	K4
CO5	Recognise various government policies in providing tax benefits and incentives for the promotion of SMEs in India.	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	2	1	--	--	--	--	--	--	--
CO2	2	1	3	--	--	--	--	--	--	--
CO3	--	--	2	3	--	--	--	--	1	--
CO4	3	2	--	--	--	--	--	--	1	--
CO5	1	--	2	3	--	--	--	--	--	--

Note: 1-Low, 2-Medium, 3-High

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM404	PROJECT REPORT & VIVA-VOCE	4	60	4

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

  
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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM405	INSURANCE & RISK MANAGEMENT	4	60	4

**COURSE OBJECTIVES**

- Understand the concept of risk and risk management.
- Identify and categorize the various types of risks.
- Design a risk management program.
- Explain the various risk control measures available.
- Suggest ways to finance risk.
- Familiarize with fundamental legal principles of insurance.

**COURSE OUTCOMES**

CO1	Understand the concept of risk identification, risk evaluation and risk management techniques.	K2
CO2	Well-known to identify different types of policies and contracts, commercial risk management applications, workers compensation and risk financing	K5
CO3	Recognised the property and liability Insurance Coverage for auto owners, home owners.	K4
CO4	Familiar with risk management applications, Loss of Life, Loss of Health, annuities.	K3
CO5	In-depth knowledge on risk management environment and government regulations with respect insurance sector.	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	1	--	--	--	--	2	--
CO2	--	--	--	--	3	--	1	2	--	--
CO3	1	--	3	--	--	--	--	--	2	--
CO4	2	1	--	--	--	--	--	--	3	--
CO5	1	--	--	--	--	--	3	--	2	--

Note: 1-Low, 2-Medium, 3-High





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

**REFERENCE BOOKS:**

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

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KAVALI - 754 001



**VIKRAMASIMHAPURI UNIVERSITY::NELLORE**  
**DEPARTMENT OF COMMERCE**

Syllabus for Master of Commerce (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

Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM406	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4	60	4

**COURSE OBJECTIVES**

- To develop an understanding of basic concepts and role of Logistics and supply chain management in business.
- To understand how supply chain drivers play an important role in redefining value chain excellence of Firms.
- To develop analytical and critical understanding & skills for planning, designing and operations of supply chain.
- To understand, appraise and integrate various supply chain strategies.

**COURSE OUTCOMES**

CO1	understanding the principles and functions of logistics in today's business environment	K2
CO2	Develop a sound understanding of the important role of supply chain management in today's business environment	K4
CO3	Familiar with Inventory carrying, Warehousing, Material handling, Order Processing, Transportation	K4
CO4	Understanding of Role of Transportation in Logistics and Supply chain management	K2
CO5	To well-known Integrated IT solution for Logistics and Supply Chain Management	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	--	--	--	--	--	2	1
CO2	2	--	--	--	--	--	3	--	1	--
CO3	--	2	3	1	--	--	--	--	--	--
CO4	2	--	--	--	--	--	1	--	3	--
CO5	1	--	--	3	--	--	--	--	2	--

Note: 1-Low, 2-Medium, 3-High



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

**REFERENCE BOOKS:**

1. Douglas M. Lambert, James R. Stock, Lisa M. Ellram, 'Fundamentals Of Logistics Management', Mc Graw Hill.
2. Coyle, Bardi, Langley, 'The Management of Business Logistics' , Thomson-South Western.
3. Christopher, 'Logistics and Supply Chain Management', Pearson Education, 2001.
4. Charles C. Porier and Michael J Baner, 'E- Supply Chain', Viva books.
5. B.K. Agarwal, 'Text Book of Logistics and Supply Chain Management', MacMillan India Ltd.
6. Chakrabarturam & N. Rangaraj, 'Logistics and Supply Chain Management- Cases and MacMillan India Ltd.
7. Gurinder Singh Ahluwalia, 'International Marketing Logistics', Vrinda publications, 2003. KK351
8. Krishnaveni Muthaiah, 'Logistics management and World Sea Borne Trade', Himalaya, 2001.
9. B.S.Sahay, 'Supply Chain Management-for Global Competitiveness', MacMillan 2004.
10. B.S.Sahay, 'Supply Chain Management in the 21<sup>st</sup> Century', MacMillan 2004.

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM407	<b>CAPITAL MARKETS (EE)</b>	4	60	4

**COURSE OBJECTIVES**

- Define Primary and Secondary Markets, including the stakeholders involved in each, and how they interact with each other.
- Describe the Sell-Side and Buy-Side of Finance, the activities conducted on each side, and the Capital Markets careers available on each side.
- Describe how Sell-Side and Buy-Side institutions not only work together, but need each other to maintain smooth, functioning financial markets.
- Understand what a typical day-in-the-life for career paths discussed, as well as the core skill sets that successful professionals would have.
- Determine what Capital Markets career path may be best suited for your passion, skillset, and personality.

**COURSE OUTCOMES**

CO1	Understand the environment of Indian financial markets	K2
CO2	Knowledge on money market operations in India	K2
CO3	Familiar with Indian primary market system	K4
CO4	Well aware trading in Indian secondary market	K3
CO5	Analyse the bonds market and Government securities market.	K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	--	--	2	--	--	--	3	--	1	--
CO2	1	2	--	3	--	--	--	--	--	--
CO3	1	--	--	--	--	--	2	--	3	--
CO4	--	1	2	3	--	--	--	--	--	--
CO5	2	--	--	3	--	--	--	--	1	--

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

**REFERENCE BOOKS:**

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

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Semester	Course Code	Course Title	Hours/Week	Hours	Credits
IV	20RMCOM408	TAX PLANNING FOR INDIVIDUAL ASSESSEES (EE)	4	60	4

**COURSE OBJECTIVES**

- This course is designed to make the students aware of the corporate tax laws of India.
- Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
- Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80C.
- Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.
- Evaluate the total income from house property and income from salary of an Individual assessee.

**COURSE OUTCOMES**

CO1	Understanding the basic tax concepts	K2
CO2	Familiar with tax planning procedures with respect resident status of an assessee	K5
CO3	Compute gross total income of an Individual assessee after taking into account deduction u/s 80C.	K3
CO4	Acquiring knowledge on calculation of income from house property	K3
CO5	Knowledge of concepts of tax law and able to identify the tax evasion, tax avoidance and tax planning.	K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	3	--	--	--	--	--	1	--	2	--
CO2	--	--	2	3	1	--	--	--	--	--
CO3	--	2	--	3	--	--	--	--	1	--
CO4	2	--	--	3	--	--	--	--	1	--
CO5	3	--	--	1	--	--	--	--	2	--

Note: 1-Low, 2-Medium, 3-High



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

**REFERENCE BOOKS:**

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

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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 hours

Duration (except for paper 106).

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

**Section-A**

Answer any FIVE of the following questions

(Marks : 5 x 4 marks = 20 marks)

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

**Section-B**

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

(Marks : 5 x 10 marks = 50 marks)

2. (a)

**or**

- (b)

3. (a)

**or**

- (b)

4. (a)

**or**

- (b)

5. (a)

**or**

- (b)

6. (a)

**or**

- (b)



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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)

  
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