

DEPARTMENT OF COMMERCE
YOGI VEMANA UNIVERSITY: KADAPA

Structure of M.Com. Course

(Syllabus under Choice Based Credit System (CBCS) w.e.f. 2015-16 Academic Year)

Course Code	Academic Programme, Semester and Course	Teaching Hours per Week	Credits	Internal Assessment	Semester End Examination	Total	Examination Duration (Hours)
M.Com. I Semester							
101	Organisational Behaviour	4	4	25	75	100	3
102	Managerial Economics	4	4	25	75	100	3
103	Business Environment and Policy	4	4	25	75	100	3
104	Quantitative Techniques for Business Decisions	4	4	25	75	100	3
105	Corporate Financial Accounting	4	4	25	75	100	3
M.Com. II Semester							
201	Advanced Cost Accounting	4	4	25	75	100	3
202	Human Resource Management	4	4	25	75	100	3
203	Financial Management	4	4	25	75	100	3
204	Marketing Management	4	4	25	75	100	3
205	Computer Applications in Business	4	4	25+	75	100	3
				25(Practicales)*			
CBCS	Fundamentals of Accounting	4	4	25	75	100	3
M.Com. III Semester							
301	Entrepreneurship Development	4	4	25	75	100	3
302	Accounting for Managerial Decisions	4	4	25	75	100	3
303	E-Commerce	4	4	25	75	100	3
Electives							
304(A)	Security Analysis and Portfolio Management	4	4	25	75	100	3
304(B)	Marketing Research	4	4	25	75	100	3
305(A)	Financial Markets and Services	4	4	25	75	100	3
305(B)	Service Marketing	4	4	25	75	100	3
CBCS	Banking and Insurance Sector	4	4	25	75	100	3
M.Com. IV Semester							
401	Soft Skills for Career Development	4	4	25	75	100	3
402	Corporate Tax Planning and Management	4	4	25	75	100	3
403	Project Report and Viva Voce					100	
404(A)	Financial Derivatives	4	4	25	75	100	3
404(B)	Retail Marketing Management	4	4	25	75	100	3
405(A)	International Financial Management	4	4	25	75	100	3
405(B)	International Marketing Management	4	4	25	75	100	3

* The Practical Examination should be conducted by External Examiner and Internal Examiner based on Record, Demo and Viva-Voce.

101: ORGANISATIONAL BEHAVIOUR

Objective: The objective of this paper is to help the students to understand the human behavior in business organizations and its influence on organizational change, development and effectiveness.

UNIT-I: Organisational Behaviour (OB): Definition – Features - Significance of Organisational Behaviour - Discipline and Model - Relationship between Management and Organisational Behaviour – Approaches to Organizational Behaviour - Challenges and Opportunities for OB.

UNIT-II: Individual: Perception- Process, factors influencing perception, barriers in perceptual accuracy, enhancing perceptual skills. Learning – Characteristics , theories and principles of learning; Group Dynamics : Meaning and types of groups, Dynamics of group formation, framework of group behavior; Developing inter- personal skills- Transactional Analysis.

UNIT-III: Organisational Change: Change dimensions, change process, pressures for change, resistance to change, overcoming resistance to change, change management. Organizational Conflicts - Meaning, conflicts at individual, group and organisational level, sources of conflicts, functional and dysfunctional aspects, stimulating productive conflict, strategies for conflict resolution.

UNIT IV- Organisational Culture: Definition and characteristics, creating and sustaining culture, Organizational Development: objectives and techniques of organizational development. Stress Management: Definition- sources of stress, consequences of stress, coping strategies.

Suggested Books

1. Aswathappa .K., **Oganinational Behaviour**, Himalaya Publishing House , New Delhi.
2. Fred Luthans, **Oganinational Behaviour**,Tata McGraw Hill
3. Stephen P.Robbins, **Oganinational Behaviour** , Pearson Education , New Delhi.
4. Arun Kumar N Meenakashi., **Oganinational Behaviour**, Vikas Publishing House
5. Dale , **Oganinational Behaviour**, Sage Publications.

102 : MANAGERIAL ECONOMICS

Objective: The objective of this paper is to enable the students to understand economic concepts, theories, fundamentals as aids to decision making under given environmental constraints.

UNIT-I: Introduction: Meaning and definition of Managerial Economics - Nature and Scope – Principles - Objectives of the Firm - Theory of the firm (or) Profit Maximization model - Managerial and Behavioral theories - Role and Responsibility of a Managerial Economist

UNIT-II: Demand and Supply Analysis: Meaning - Law of Demand – Demand Schedule- Demand Function – Determinants and Distinctions - Demand Estimation – Methods of forecasting for Existing and New Products - Criteria for a Good Forecasting Method. Meaning and Law of Supply - Determinants of Supply

UNIT-III: Cost and Production Analysis: Cost Concepts - Cost Output Relationship in short run and long run - Cost Control and Reduction. Meaning of Production – Production Function – Laws of Production - Production Function with One, Two and All variables Input Factors - Cobb Douglas Production Function

UNIT-IV: Profit and Price Analysis: Nature of Profit – Kinds of Profit – Theories of Profit – Managerial uses of Cost Volume Profit Analysis. Profit Planning and Forecasting. Competition – Types of Competition – Perfect Competition – Imperfect competition - Monopoly, Monopolistic, Oligopoly - Concept of Pricing – Pricing under different market Structures. Pricing Policies and Strategies - Pricing Methods – Product Line Pricing - Transfer Pricing - Pricing by Retailers - Export Pricing – Dual Pricing - Administered Pricing – Price Forecasting.

Suggested Readings:

1. Craig Peterson and Lewis: Managerial Economics, Pearson Education Publication 2008
2. Mankiw, Principles of Macroeconomics, 4e, TL 2007.
3. Mehta, P.L., Managerial Economics, Text and Cases, S.Chand & Co., Publishers, New Delhi
4. Varshney, R.L., and Maheswari, K.L., Managerial Economics, S.Chand & Co., Publishers, New Delhi
5. Battacharya & Chakravarthy, Fundamentals of Business economics BS Publications 2002.
6. Ahuja, H.L., Managerial Economics, S. Chand, New Delhi
7. Trivedi, M.L. Managerial Economics, Tata Mc-Graw Hills, New Delhi.
8. Mithani, D.M, Managerial Economics – Theory and Applications , Himalayas Publishing House, New Delhi.

103 : BUSINESS ENVIRONMENT AND POLICY

Objective: The objective of this paper is to understand the students with a background of various environmental factors of business.

- Unit – I Introduction: 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 – Changing dimensions of business environment.
- UNIT – II Economic environment of business : Nature and elements of economic environment - Basic economic systems – National Institution for Transforming India Aayog (NITI Aayog) - Economic Policies - Industrial policy- Fiscal policy - Monetary policy – EXIM policy – Public sector and economic development – Economic reforms - liberalization – Privitisation – SEZs - Impact of New economic policy.
- UNIT – III Political-legal environment of business: Political institutions – Legislature – Executive - Judiciary – Judicial activism – Regulatory framework for control of economic activity - Socio-cultural environment: Nature and impact of culture in business – Cultural diversities - Business and society – Business participation in cultural affairs – Impact of Social and Cultural Environment on Indian Economy – Social responsibilities of business –Corporate governance in India.
- UNIT – IV Global and technical environment – Features of Globalisation – Problems and Benefits of MNCs – Emerging challenges of international business – Economic effects of technology – Management of technology – Status of technology in India – Policy towards science and technology.

Suggested Readings:

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.

104: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objective: The objective of this paper is to make the students familiar with the statistical and mathematical techniques and their applications in business decision making.

UNIT-I: Introduction to Research: Meaning, Nature and Scope, Characteristics and Types – Process of Research – Formulation of Objective, Formulation of Hypothesis, Types of Hypothesis – Methods of testing Hypothesis; Types of errors - Methods of Research - Survey, Observation, Case Study, Experimental, Historical and Comparative methods; Difficulties in Research.

UNIT-II: Data Collection and Presentation: Sources of Data: Primary and Secondary Sources; Methods of Collecting data – Designing Questionnaire / Schedules in functional areas such as Marketing, Finance, Industrial Economics, Organisational Behavioural and Entrepreneurship; Sampling: Methods of Sampling - Probability sampling methods and Non-probability sampling methods.

Presentation of Data: Editing, Coding, Classification and Tabulation – Graphic and Diagrammatic presentation; Interpretation – introduction, Essentials of interpretation, precautions in interpretation; Report Writing.

UNIT-III: Correlation Analysis: scatter diagram, positive and Negative correlation, limits for coefficient of correlation, Karl Pearson's coefficient of correlation, Spearman's rank correlation - Chi-Square Test - Definition – Conditions for Applying Chi – Square Test – Yate's Correction – Chi-square test for Goodness of fit (Theory & Problems)

UNIT-IV: 't' test: Testing the Significance of Mean and the Difference between Two Independent and Dependent Means. 'F' test – Meaning – Applications of F test – ANOVA – One Way and Two Way Analysis of Variance – SPSS (Theory & Problems).

Suggested Readings

1. Krishna Swamy, O.R., Methodology of Research in Social Sciences, HPH, New Delhi.
2. Kothari, Research Methodology,
3. Shenoy, G.V., Quantitative Techniques for Managerial Decisions, New Age Publications
4. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House, New Delhi
5. Anand Sharma, Quantitative Techniques for Decision Making, Himalaya Publishing House, New Delhi
6. Panner Selvam, R., Research Methodology, Prentice Hall of India, New Delhi.
7. Sachdeva, J.K., Business Research Methodology, Himalaya Publishing House, New Delhi.
8. Wilkinson, T.S. & Other, Methodology and Techniques of Social Research, Himalaya Publishing House, New Delhi.
9. Young Pauline, V, Scientific Social Surveys and Research - 4th Ed., Prentice Hall of India, New Delhi.

105: CORPORATE FINANCIAL ACCOUNTING

Objective: The objective of this paper is to expose the students to advanced corporate financial accounting issues and practices.

UNIT-I: Definitions- Nature and Scope of Financial Accounting – Importance – Objectives - Generally Accepted Accounting Principles (GAAP) – Indian Accounting Standards and International Accounting Standards. (Theory).

UNIT-II: Inflation Accounting – Definition - Limitations of Historical Accounting – Methods of Accounting for Price Level Changes - Current Purchasing Power (CPP), Current Cost Accounting (CCA): Gearing Adjustment. (Theory & Problems).

Unit-III: Human Resource Accounting: Need and development, concept of Human Resource Accounting, suggested methods for valuation of Human Resources, financial disclosure of Human Resources, Importance and Objectives against HRA, HRA practices in India. Corporate Social Accounting: Limitations of accounting, concept and objectives of social accounting, social responsibilities of business, social accounting measures and approaches, preparation of social income and balance sheet, social accounting and reporting practices in Indian context. Government Accounting: Structure of Government Accounting - Commercial Accounting Vs Government Accounting.

UNIT-IV: Consolidated Financial Statements – Definition, preparation of consolidated balance sheet – minority interest – pre-acquisition or post acquisition profits – cost control or goodwill – inter-company balances – bonus shares – treatment of dividends – more than one subsidiary inter-company holdings – Preparation of Consolidated Financial Statements. (Theory & Problems).

Suggested Readings:

1. Gupta, R.L. and Radhaswami, M., Advanced Accountancy, S. Chand & Co., New Delhi.
2. Jain and Narang, Advanced Accountancy, Kalyani Publications, New Delhi
3. M.C. Shukla, T.S. Grewel, Advanced Accountancy, S. Chand & Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Corporate Accounting, Vikas Publishing House, New Delhi.
5. Arulanandam, Advanced Accountancy, Himalaya Publishing House, Delhi.
6. Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann.

201: ADVANCED COST ACCOUNTING

OBJECTIVE: to impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs

UNIT- I: Cost Accounting: Nature and Scope, Need, Objectives – Cost Concepts – Installation of Costing System-- Cost Accounting its relationship with Financial Accounting and Management Accounting Cost- Accounting Standards - Cost Classification – Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

UNIT-II: Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing –Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss - Process Accounts with Stocks –Inter-Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method –Joint Products and By-products (Including problems).

UNIT- III: Budget: Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations – Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Overheads Budget - Capital Expenditure Budget - Cash Budget –Master Budget – Flexible Budget – Performance Budget – Traditional System of Budgeting – Zero Based Budgeting (Including Problems).

UNIT-IV: Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control – Variance Analysis - Revision of Standards - Control and Efficiency Ratios. Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing Vs Absorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing - Decision Making: Pricing Decisions, Make or Buy Decisions, Product/Sales Mix Decisions, Key or Limiting Factor, Shut Down or Continue Decisions, Accept or Reject an offer (Including Problems).

REFERENCE BOOKS:

1. Jain S.P., AND K.L.Narang, Cost Accounting Principles and Practice Kalayani Publishers New Delhi.
2. Rathnam P.V., Rathnam's costing advanced problems and solutions, Kitab Mahal Distributors.
3. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons.
4. Bhar B.K., Cost accounting methods and problems, Academic Publishers, Kolkata.
5. Khan M.Y & Jain P.K., "Theory and Problems in Cost Accounting" TMH;

202: HUMAN RESOURCE MANAGEMENT

Objective: The objective of this paper is to provide basic knowledge of various facets of selection, training and development of human resources in the organization.

UNIT-I: Human Resource Management Concept - Nature and Scope-Significance - Objectives and Functions of Human Resource Manager -Qualities of Human Resource Manager - Human Resource Development -Concept - Objectives - Techniques

UNIT-II: Job Analysis and Design – Concept – Objectives - Job Analysis and Job Specification - Methods of Collecting Job Data - Job Design –Approaches - Job Rotation - Factors affecting Job Design - Job Design Techniques

UNIT-III: Recruitment and Selection - Objectives of Recruitment - Sources of Recruitment – Selection – Concept - Selection Process - Tests and Interviews - Performance Appraisal – Placement – Promotion - Transfer

UNIT-IV: Training and Development - Employee Benefits and Services - Nature of Training and Development - Importance of Training and Development - Training Process - Components of Employee Remuneration -Importance of Employee Remuneration - Types of Benefits and Services - Administration of Benefits and Services.

Suggested Readings

1. Bohlander , Human Resource Management, Thomson.
2. Jyothi, Human Resource Management, Oxford University Press.
3. Venkat Rathnam C. S. and Srivasthava V.K., Personnel-Human Resource Management, Tata Mc Graw Hill.
4. N.K. Singh, Human Resource Management, Excel Publications.
5. P.Subbarao, Human Resource Management, Himalaya Publishing House, New Delhi.

203: FINANCIAL MANAGEMENT

Objective: The objective of this paper is to expose the students to the various issues, concepts and in-depth study of financial management to take the management decisions effectively.

UNIT-I: Financial Management - Meaning-Scope – Objectives – Functions of Financial Management - Role of a Financial Manager – Concept of Time Value of Money – Investment Decision – Nature, Scope, Features and Importance of Capital Budgeting – Capital Budgeting Process – Traditional and Discounted Cash flow Techniques – (Theory & Problems).

UNIT-II: Working Capital Management – Concept – Need – Kinds - Determinants – Approaches - Operating Cycle. Management of Current Assets: Cash Management – Receivables Management – Inventory Management techniques (Theory & Problems).

UNIT-III: Financing Decisions – Capital Structure – Determinants of Capital Structure. Leverages – Meaning – Operating, Financial and Combined Leverages. Cost of Capital – Concepts – Specific Cost of Capital for Various Sources of Finance – Overall Cost of Capital (KO) (Theory & Problems).

UNIT-IV: Dividend Decision – Concept – Forms of Dividend - Factors of Dividend Decision – Types of Dividends – Walters Model – Gardons Model – MM Approach (Theory & Problems) – Corporate Restructuring: Corporate Mergers and Acquisitions and Takeovers – Types of Mergers – Economic Rationale for Mergers – Different Approaches for Valuation (Theory only).

Suggested Readings

1. Van Horne, James C, Financial Management, Prentice Hall of India, New Delhi.
2. M Y Khan and P K Jain, Financial Management, Tata McGraw Hill Publishers. New Delhi.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishers. New Delhi.
4. I M Pandey, Financial Management, Vikas Publishing House, New Delhi. Kulkarni P. V., Financial Management, Himalaya Publishing House, New Delhi.

204: MARKETING MANAGEMENT

Objective: The objective of this paper is to facilitate and make the students understand about the conceptual framework of marketing and its applications in decision making.

UNIT – I: Introduction: Concept of Market - Types of Markets - Concepts of Marketing - Nature, Scope, Importance - Elements of Marketing - Functions of Marketing - Approaches to Study Marketing - Modern definition of Marketing - Selling Vs Marketing – E-Marketing – Tele Marketing – Internet Marketing.

UNIT-II: Analyzing Marketing Opportunities: Concept and Components of Marketing Information System: Internal Report System – Marketing Intelligence System – Market Research System Process - Analytical Marketing System - Analyzing Marketing Environment.

UNIT – III: Consumer Markets and Buyer Behaviour; Factors influencing Consumer Behaviour - Buying Decision Process. Selecting Target Markets; Market Segmentation – Bases for Segmenting Consumer and Industrial Markets – Requirements for effective Segmentation.

UNIT – IV: Market Targeting: Product Positioning - PLC Stages - New Product Development - Environmental friendly Products. Social Marketing - Functions- Profitability and Social Responsibility – Ecological aspects of Marketing.

Suggested Readings

1. Philip Kotler; Marketing Management, Pearson 2007 New Delhi.
2. Blackwell, Consumer Behaviour, 10e.
3. Biplab Bose, Marketing Management, Himalaya Publication, New Delhi.
4. Stanton, W.J., Fundamental of Marketing, 1996.
5. Rama Swamy and Namakumari, Marketing Managemet, MacMillon

Business Books, Delhi

205: COMPUTER APPLICATIONS IN BUSINESS

Objective: Computer Application is useful for acquisition, processing and organization of data. Main aim of the subject is to make students know and learn about computers through its applications.

UNIT-I: Introduction of Computers and Operating Systems - Applications of MS-Office- Features of MS Word – Working with MS Word Application – MS Power Point – Uses – Tool bars – Menu Commands – Navigating – Preparing a Presentation – Custom Animations. MS-Excel: Working with Graphics and Charts –Tables - Applications of Excel in various Business Areas.

UNIT-II: Basic Concepts of Management Information Systems (MIS) – Data – Information – Information Systems – Basics of MIS – Role of MIS – System development methodologies; SDLC approach; prototyping approach and user development approach.

Unit – III: Information Systems– MIS Office automation – Operating Information Systems - Decision Support System – Expert system - Artificial Intelligence, Group Decision Support Systems (GDSS).

UNIT-IV: Computerized Accounting: Meaning - Manual Accounting Vs Computerized Accounting – Benefits of Computerized Accounting – Accounting Software’s - Tally, Wings, E.X Generations; Tally – Features – Company Creation – Starts with Gateway of Tally – Creating Accounts Info: Groups, Ledgers and Vouchers – Voucher Entry. Creating Inventory Info: Groups, Categories, Stock Items - Units of Measure - Preparation of Financial Statements in Tally: Profit and Loss Account – Balance Sheet.

Suggested Readings

1. Microsoft Office – Professional for Windows 95 , Instant Reference – Diennes, Sheila , BPB Publications, New Delhi.
2. Sulochana, M., Kameswar Rao, K., and Kishore, R., Kumar, Accounting Systems, Kalyani Publishers, Hyderabad.
3. C Laudon and Jane P.Laudon, et al, Management Information Systems, Pearson Education.
4. W S Jawadekar, Management Information Systems Text & Cases, Tata McGraw-Hill.
5. James A. Obrein, Management Information Systems, Tata McGraw-Hill .
6. Gordon B. Davis & Margrethe H.Olson, Management Information Systems, Tata McGraw-Hill.

CBCS - FUNDAMENTALS OF ACCOUNTING

Objective: The objective of this paper is to provide the knowledge on accounting and Cost accounting theory.

Unit-I: Introduction : Definition-Nature and Scope of Accounting- Branches of Accounting – Types of Accounting —Principles of Accounting – Accounting Standards - Financial Accounting Process - Journalizing, Ledgers.

Unit-II: Final Accounts: Preparation of Trial Balance, Profit and Loss Account statement and Balance Sheet.

Unit-III: Financial Statement Analysis: Meaning – Classification – Trend analysis – Comparative statement analysis – Common size statement analysis – Funds Flow Statement- Cash Flow Statement – Ratio Analysis.

Unit – IV: Marginal Costing- Nature, Scope and Importance, BEP Analysis and its uses and Limitations, Managerial uses of Marginal Costing. Standard Costing- Nature and Scope. Budget – Budgeting Control - Nature and Scope.

Suggested Readings

1. Jain S.P, Narang K.L and Simmi Agarwal, “Accounting For Managers”, Kalyani Publishers, New Delhi.
2. Wild. J.J., Subramanyam, K.R. Halsey, R.F., Financial Statement analysis, Tata McGraw Hill.
3. Narayana Swamy, “Financial Accounting: A Managerial Perspective”, Pearson Education.
4. Prasad, G. “ Financial Accounting and Analysis” Jai Bharat Publishers, Guntur.
5. Ramachandran and Kakani, “ Finanical Accounting for Management”, TMH, New Delhi.
6. Jain and Narang, “Accountancy” Vol 1, Kalyani Publishers, 1983.
7. Jain and Narang, “ Cost Accounting”, Kalyani Publishers.
8. R.K.Sharma and Shashi K Gupta, “Management Accounting”, Kalyani Publishers.
9. S.N. Maheswari, Accounting for Managment, Sultan Chand Publishing House Pvt. Ltd.

301: ENTREPRENEURSHIP DEVELOPMENT

Objective: The objective of this paper is to coin the students about the conceptual framework of entrepreneurship development along with financial institutions aiding to Entrepreneurship Development in India.

UNIT-I: Entrepreneurship: Concept – Characteristics of an Entrepreneur – Functions – Types of Entrepreneur – Entrepreneur Vs Manager – Problems of Entrepreneurship - Role of Entrepreneurship in Economic Development – Need for Rural Entrepreneurship – Women Entrepreneurship - Growth of Entrepreneurship in India.

UNIT-II: Entrepreneurship Development: Economic and Non-Economic Factors affecting Entrepreneurship Development - Government Actions - Entrepreneurial Motivation – Competencies - Mobility – Entrepreneurship Development Programmes (EDPs)

UNIT-III: Small Enterprises: Meaning - Objectives – Opportunities for an entrepreneurial career – Role of Small Enterprises in Economic Development – Problems of small enterprises - Small Enterprise Process - Project Identification and Selection – Project Formulation – Project Appraisal – Financing.

UNIT-IV: Institutional Finance to entrepreneurs: Need for Institutional Finance – Commercial Banks, and other financial institutional, MUDRA, SIDBI, SFCs, SIDCs and NSIC etc., Venture Capital Institutions, Industrial Estates and Specialized Institutions.

Suggested Readings

1. Thomas, W. Zimmerer, Norman, M. Scarborough, Essentials of Entrepreneurship and Small Business Management, Pearson Education, New Delhi
2. Nandan, H., Fundamentals of Entrepreneurship, Prentice Hall of India, New Delhi
3. Vasant Desai, Dynamics of Entrepreneurship Development and Management, Himalaya Publishing House, New Delhi
4. Madhurima Lall, Shiksha Sahai, Entrepreneurship, Excel Books, New Delhi

302: ACCOUNTING FOR MANAGERIAL DECISIONS

Objective: The objective of this paper is to help the students to know about the accounting theory and practices while making the managerial decisions.

UNIT – I: Cost analysis for pricing decisions: Full cost pricing; Mark up pricing; Break-even pricing; Target pricing; Conversion cost pricing; Differential cost pricing.

UNIT-II: Business Decisions: Cost behavior – Relevant Costs –Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment replacement decision – Change Vs Status quo – Expand or contract – Shut down or continue.

UNIT-III: Divisional Performance and Transfer Pricing: Decentralised operations - Performance measurement – Financial performance– Non-financial performance - Transfer pricing – Meaning – Methods of transfer pricing – Issues in transfer pricing.

UNIT-IV Responsibility Accounting (RA) : Concept of RA – Assumptions of RA – Types of responsibility centres – Responsibility accounting reports – Advantages of RA – Issues in RA. Management Reporting: Concept – Modes of reporting – Types of reports – Essentials of good report – Process of preparing report - Reporting practices of Indian Companies.

Marginal Costing,

Suggested Readings

1. Atkinson, Banker, Kalpan and Young, Management Accounting, Prentice Hall of India, New Delhi.
2. Made Gowda, Accounting for Managers, Himalaya Publishing House, New Delhi.
3. Arora, M.N., Advanced Cost and Management Accounting, Himalaya Publishing House, New Delhi.
4. Manash Gupta, Cost Accounting Principles and Practices, Pearson Education, New Delhi.

303: E-COMMERCE

Objective: The objective of this paper is to help the students to know about the contents of e-commerce and its practices in business.

UNIT-I: Introduction to E-Commerce: Definition, Evolution, Features, Driving Forces, Benefits and Disadvantages of E-Commerce. E-Commerce Applications: Advertising – SCM – Market Research – Financial Services – Retailing – Trading Stocks – Auctions – Publications – B2B and B2C models of EC – Future of EC

UNIT-II: E-payment Systems: Various types of e-payments – SSL and SST Protocols in E-payments – Debit Card System – Credit Card System – Digital Cash – Digital Wallets – Digital cheque – Digital Signature.

UNIT-III: E-Markets: Traditional Markets Vs E-Markets - e-Markets Success factors, The Browsing Behaviour Model, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding.

UNIT – IV: Issues In e-commerce: Legal issues – Privacy issues – IPR issues Ethical issues – Social issues – IT Act and E-commerce.

Suggested Readings

1. Efraim Turban, Jae Lee, David King and H.Michael Chung, *Electronic Commerce – A managerial perspective*, Pearson Education, New Delhi.
2. Kenneth C.Laudon, and Carol Guercio Traver, *E-Commerce – Business, technology and society*, Pearson Education, New Delhi.
3. Joseph, E-Commerce, PHI, New Delhi.
4. Ravi kalakota, Whinston, *Frontiers of Electronic Commerce*, Pearson Education, New Delhi.
5. Daniel Minoli, Emma Minoli, *Web Commerce Technology Handbook*, Tata McGrawHill, New Delhi.
6. Ward Hanson, *Internet Marketing*, Thomson Learning Inc, Bangalore.

304 [A]: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

OBJECTIVES: The objective of this paper is to enable the students to learn various methods analyzing securities and building portfolios under various economic environmental situations.

UNIT-I: Investments –Definitions – Nature and Scope of Investment, Investment Avenues - Investment Process – Investment categories – Investment Vs. Speculation – Risk and return – Factors Influencing Risk - Measuring Risk and Return (Theory and Problems)

UNIT-II: Fundamental Analysis: Economic analysis - Industry analysis - Company Analysis: Analysing the Financial Statements; Technical Analysis: Fundamental Analysis Vs Technical Analysis – Dow Theory- Trend Analysis – Moving Averages – Relative Strength Index - Efficient Market Hypothesis – Random Walk (Theory and Problems).

UNIT- III: Valuation of Securities – Preference shares – Features – types – Valuation of Preference Shares; Equity Shares – Features of Equity Shares – Valuation of Equity shares. Debt Securities – Features of Debt Securities – types of Debt Securities – Valuation of Debt Securities. (Theory and Problems)

UNIT-IV: Portfolio Management: Definition of Portfolio - Portfolio Management - Nature and Scope of Portfolio Management - Process of Portfolio Management- Portfolio Analysis - Markowitz’s Model – Sharpe’s Index Model. Capital Market Theory - CAPM – Performance Evaluation : Sharpe Index , Trainer and Jensen Models. (Theory and Problems)

Suggested Readings

1. Donald E.Fischer and Ronald J.Jordan, SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT, 6th Ed., Prentice Hall of India, 2000.
2. Prasanna Chandra SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT, 2th Ed., Tata McGraw Hill.
3. Rustagi, R.P., Investment Management -Theory and Practice, Sulthan Chand & Sons, New Delhi.
4. Preeti Singh, Security Analysis and Portfolio Management, Himalaya Publishing House – New Delhi
5. V.A.Avadhani, Security Analysis and Portfolio Management, Himalaya Publishers – New Delhi

304 [B] : MARKETING RESEARCH

Objective: The objective of this paper is to familiarize the students about the conceptual frame work of marketing research and its various issues.

UNIT-I : Meaning and Importance of Marketing Research: Marketing Information System – Marketing Decision Support System. Research Design – Introduction to Design of Experiments – Exploratory, Causative, Conclusive and Experimental Designs - Marketing Research Process – Sources and Methods of Gathering Marketing Information

UNIT-II: Decision Making Tools : Decision Theory – Decision Making Under Certainty, Risk, Uncertainty, Criteria of Decision Making – Pessimism, Realism, Optimism, Regret, Equiprobable, EMV, EOL, Cost and Value of Information, Determinants of ECPI, Utility as a Criteria of Decision Making – Decision Tree Analysis.

UNIT-III: Non-parametric Statistics in Research: McNemar, Sign test – One and Two Samples, Run Test, Wilcoxon Matched Pairs Test, Mann - Whitney, Kolmorov – Simronov, Kruskal – Wallis Tests. Markov Analysis – Brand Switching and Loyalty, Transition Probability Matrix, Steady State Probability

UNIT-IV: Multi-Variate Analysis : Multiple regression – Cluster Analysis – Objectives – Concept - Factor Analysis Model – Conducting Factor Analysis – and Determinants of Factors, Applications. Research Report – Preparation and Presentation

Suggested Readings

1. Zikmund, Exploring MR, Thomson 9th Edition, New Delhi
2. Malhotra, K. Naresh, Marketing Research – An Applied Orientation, Pearson Education, New Delhi
3. Burns and Bust, Marketing Research, Pearson Education, New Delhi
4. Cooper R. Donald and Schendler, Business Research Methods, Mc. Graw Hill Publications, New Delhi.

305 [A] : FINANCIAL MARKETS AND SERVICES

Objective: The objective of this paper is to provide to students an understanding of financial markets and institutions involved in providing services to the organizations.

UNIT-I: Financial System: Concept – Components - Indian Financial System and Overview – Financial Sector Reforms – Economic Development. Indian Banking System – RBI and its Role and Functions - Monetary Policy - Commercial - Public Sector Banks – Private Sector Banks – Foreign Banks – Co-operative Banks.

UNIT-II: Financial Markets: Money Market – Concept – Instruments – Recent Trends in Indian Money Market; Capital Market - Concept – Primary and Secondary Markets – Capital Market Mechanism – Listing – Trading –and Settlement – Govt. Securities Market – Role of SEBI in Capital Market.

UNIT-III: Assets/Fund and Fee/Advisory Based Financial Services –Lease Finance, Consumer Credit and Hire Purchase Finance, Factoring Service – Venture Capital Financing – Housing Finance –Stock Broking, Credit Rating.

UNIT-IV: Mutual Funds – Concept - Regulation of Mutual Funds with Reference to SEBI Guidelines - Designing and Marketing of Mutual Funds Schemes – Merchant Banking – Concept, Functions and Growth – SEBI Guidelines – Merchant Banking in India.

Suggested Readings

1. Guruswamy, Financial Services and Markets, Thomson , New Delhi
2. Pathak: Financial Markets and Services, Pearson Educations.
3. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi
4. Avadhani, Marketing of Financial Services, Himalaya Publishing House.

305 [B] : SERVICES MARKETING

Objective: The objective of this paper is to provide a deeper insight into the marketing management of companies in offering services as a product.

UNIT-I: Introduction Services Marketing – Characteristics - Importance of Services - Classification of Services; Marketing Vs Physical Services - Services in the Modern Indian Economy –Growth of Services Sector

UNIT-II: Service Products and Pricing of Services - Introduction to 8 Ps of Marketing Mix – Services Market Segmentation - Service Products – Product Life Cycle Services - Branding of Services – Pricing of Services - Objectives – Methods - Problems in Pricing – Putting Service Pricing Strategies into Practice

UNIT-III: Distribution and Promotion of Services – Distribution in a Services Context- Service Delivery in Cyberspace - Decisions about Time and Place of Delivery - Modes of Delivery - Role of Intermediaries - Distribution Channels – Designing Communication Mix for Services - Objectives of Communication. Challenges and Opportunities

UNIT-IV: Service Quality Management - Service Quality Audit - GAP Model of Service Quality – Total Quality Services Marketing - Services Excellence.

Suggested Readings

1. Christopher Lovelock, Services Marketing People, Technology, Strategy, Pearson Education, New Delhi.
2. Ramamohan Rao, K., Service Marketing , Pearson Education, New Delhi
3. The S.M., Services Marketing – Himalaya Publishing House, New Delhi
4. Bhattacharya – Services Marketing – Excel Publishers, New Delhi

CBCS - BANKING AND INSURANCE SERVICES

Objective: The objective of this paper is to create awareness about the Banking and Insurance services which are rendering service in India.

Unit – I : Banks – Definition, Function of Banking, Types of Banks - Classification of Banks - Safety-Liquidity- Profitability and Productibility, Reserve Bank of India - Functions of RBI - Credit Control. Regional Rural Bank - Role of RRB – Nature – Capital – Organisation – Function. –Co-Operative Banks : State Co-operative Bank – District Central Co-operative Banks- Urban Co-operative Banks.

Unit – II: Banking Services - Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

Unit – III: Insurance – Definition- Nature and scope of Insurance – Types of Insurance – Life Insurance: Concepts and Nature – Types – Life Insurance Products – Certain and Uncertain Benefits – Life Insurance Contracts – Settlement Options –Taxation and Life Insurance – Growth of Life Insurance in India – Health Insurance Health Insurance Policies - Types of Disability Insurance Coverage – Group Life and Health Insurance.

UNIT-IV: General Insurance: Concept – Types - Principles – Insurance Coverage - Fire Insurance; Automobile Insurance and Coverage - Distribution Channels of Insurance - General Insurance in India - Insurance Regulatory and Development Authority (IRDA) Act.

Suggested Readings:

1. Guruswamy, Financial Services and Markets, Thomson , New Delhi
2. Pathak: Financial Markets and Services, Pearson Educations.
3. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi
4. Avadhani, Marketing of Financial Services, Himalaya Publishing House.
5. Principles of Risk Management and Insurance (Seventh Edition) – Pearson Education
6. Koteswar G., Risk Management - Insurance and Derivatives, Himalaya Publishing House, New Delhi
7. P.K. Gupta – Insurance and Risk Management – Himalaya Publishing House, New Delhi.
8. T.T.Seth – Insurance Principles and Practices – S. Chand – New Delhi

401: SOFT SKILLS FOR CAREER DEVELOPMENT

Objective: The objective of this paper is to enhance various inner qualities for development of Career.

UNIT-I: Personality : Concept – Meaning – Definition – Stages of Personality Development - Determinants of Personality; Inner Personality Development - Role of motivation & body language, Filling the GAP- Grooming, Attitude, Personality; Knowing yourself- awareness of other people – Acknowledging individual Differences. Time Management: Time as a resource, Identify Important Time Wasters, Individual Time Management Styles, Techniques for better Time Management.

UNIT-II: Introduction to Interpersonal Relations, Analysis Relations of different ego states, Analysis of Transactions, Analysis of Strokes, Analysis of Life position. Group Discussion: Overcome hindrances (Lack of confidence/hesitation), Difference between hearing & listening, Body Language, Voice Mapping, Conducts during GD. Team Building: Team Interactions in group, Group Building and Decision Taking, Team Building, Interaction with the Team, How to build a good team?

UNIT-III: Introduction to Leadership, Leadership Power, Leadership Styles, Leadership in Administration; Introduction to Motivation, Relevance and types of Motivation, Motivating the subordinates, Analysis of Motivation.

UNIT-IV: Communication : Introduction to Communication – Flow of Communication – Barriers of Communication – How to overcome barriers of communication – Questioning – Listening – Assertiveness – Responding – Types of Communication - Communication Technologies - Report writing.

Suggested Readings

1. Scot Ober, Contemporary Business Communication, Wiley India, New Delhi.
2. Parag Diwan, Business Communication, Excel Publications, New Delhi.
3. Hind, D., Transferable Personal Skills: A Student's Guide, Sunderland.
4. Pandey Shastri, Personality Development and Communicative English, Himalaya Publishing House, New Delhi.
5. C. S. Rayudu, Communication, Himalaya Publishing House, New Delhi.

402 : Corporate Tax Planning and Management

Objective: The objective of this paper is to describe the student with theoretical and practical knowledge of tax planning.

UNIT- I: Introduction: Nature of tax – Essential components in levy of tax – Principles of taxation laws - Interpretation of statutes – Basic rules and sources for Interpretation –Tax avoidance and tax evasion – Tax Planning for new business – Tax Planning with reference to location of business – Form of organization.

UNIT II: Salient features of company taxation, scheme of taxing business income of companies, business deduction/ allowances, disallowances and depreciation. Computation of taxable income of companies / individuals – set off and carry forward of losses, deductions under section 80 G/ 80 1A-801B-80 1C.

UNIT- III: Customs: History of Customs Act, 1962, customs tariff, valuation, customs valuation(determination of price of imported goods)Rules 1988 , levy and exemptions, prohibition on import and export , special provisions regarding baggage, goods imported and exported by post, offences and penalties, adjudication, appeals, revision and draw back.

UNIT- IV: Central Sales Tax Act , 1956- VAT – Procedures under VAT. Advantages and Disadvantages.

Suggested Readings

1. Vinod K. Singhania: - Indirect Tax Laws, Taxmann Publications.
2. Bhagawati Prasad: Direct Tax Laws and Practice.
3. Datey V. S.: Indirect taxes, Taxman Publications.
4. Vinod K. Singhania, Monica Singhania- Corporate Tax Planning and Business Tax Procedure- Tax Procedure - Taxmann Publication Pvt. Ltd.
5. Jain L.K., Central Excise Mannual, Contay Publishers P.Lted
6. Khole ,D.N., Sharma etal B.N ., Customs Tariff , Census Publihsers
7. Bhatnagar S.P., Customs Law and Procedure, Contex Pub, New Delhi.

403 : PROJECT REPORT AND VIVA VOCE

*Soon after the completion of 2nd semester end examinations, students are required to visit the industrial units of their choice, prepare and submit project report on the concerned units at the end of the 4th semester but before the commencement of semester end examinations. After the completion of 4th semester end examinations, the students are required to take viva-voce examination. 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. 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, coordinator and external examiner.

404 (A) : FINANCIAL DERIVATIVES

Objective: The objective of this paper is to acquaint the student with the risk management techniques of derivative trading in Forex markets.

UNIT-I: Financial Derivatives – Meaning - Characteristics of Derivatives - Types of Derivatives: Forwards, Futures, Options and Swaps – Benefits and Risks of Derivative Markets – Participants - Development of Derivative Markets in India - The Regulatory Framework of Derivatives Trading in India. Hedging - Meaning – Objectives – Risk Management Strategies - Hedging Instruments - Hedging Fund Strategies.

UNIT-II: Forward Contract - Futures Contract - Types of Futures Contracts - Uses of Forward and Futures Contracting – Mechanics of Future Markets - Forward Contract Vs Future Contract - Determination of Forward and Future Prices on Commodities, Stocks, Stock indices - Strategies in Futures Market: Interest Rate Future - Currency Future - Financial Futures - Commodities Future Marketing.

UNIT-III: Options – Meaning - Features - Options Vs Futures - Types of Options Contracts – Mechanics of Option Markets - Advantages and Disadvantages of Options - Option Pricing Models: Black Scholes Model - The Binomial Model - Factors affecting the Pricing of Options – Trading strategies involving options: Spreads, Combinations and other pay-offs.

UNIT-IV: Swaps - Meaning - Structure of Swaps - Types of Swaps - Interest Rate Swap - Types of Interest Rate Swaps - Uses of Interest Rate Swaps - Currency Swaps - Credit Swaps - Commodity Swaps - Equity Swaps

Suggested Readings

1. Keith Redhead Financial Derivatives – An introduction to Futures Forward, Options, Prentice Hall of India.
2. John C. Hull, Sankarshan Basu, Options, Futures and Other Derivatives, Seventh Edition, Pearson Education, New Delhi.
3. SC Gupta, Financial Derivatives: Theory Concepts and Problems, Prentice Hall.
4. Sudhindrabhat – Security Analysis and Portfolio Management –Excel Books.
5. Somakethan, T.V., Derivatives, Tata McGraw Hill., New Delhi.

404 [B] : RETAIL MARKETING MANAGEMENT

Objective: The objective of this paper is to enable the students to have a deeper insight and motivate them towards retail sector.

UNIT-I: Retailing – Meaning – Functions - Types of Retailing – Retailing Process - Factors affecting Retailing - Retail Management Strategy –Strategic Retail Planning Process - Emerging Trends in Indian Retailing

UNIT-II: Merchandise Management - Merchandise Planning – Sources of Merchandise - Allocation of Merchandise. Retail Pricing Strategies Promoting the Merchandise – Implementing an Advertising Plan

UNIT-III: Store Management – Objectives of a Good Store Design - Store Layout - HRM in Retail Organizations - Designing the Organization Structure for Retail Firm.

UNIT-IV: CRM in Retail Management – Prompt Delivery - Customer Satisfaction after Sales Services – Factors affecting Retailing in India - Retailing Opportunities in India

Suggested Readings

1. Bajaj, Retail Management, Oxford University Press.
2. Gilberto, Retail Marketing Management, Pearson Education
3. Retail Management, Suja Nair, Himalaya Publishing House, New Delhi.
4. Retail Management, Swapna Pradhan, Tata McGraw Hill, New Delhi.

405 [A] : INTERNATIONAL FINANCIAL MANAGEMENT

Objective: The objective of this paper is to acquaint the students to the conceptual framework of international monetary system and foreign exchange risk analysis.

UNIT-I: International Financial Management – Concept – Importance - Nature and Scope - International Financial Instruments – International Financial Environment – Role of International Financial Manager - Finance Function- Emerging Challenges – International Financial Management an Overview

UNIT-II: International Monetary System – Objectives – Exchange Rate Regimes - Role of International Monetary Fund – Sources of IMF - Reforms – International Liquidity - Global Financial Markets – Recent Changes in Global Financial Markets – Domestic Vs Offshore Markets – Euro Markets.

UNIT-III: Foreign Exchange Market – Functions - Structure of the Forex Markets, Major Participants – Components of Foreign Exchange Market – Foreign Exchange Rate Mechanism – Factors Influencing Exchange Rates – Exchange Rate Quotations and Arbitrage - Exchange Rate Regimes – Foreign Exchange Market in India – Exchange Controls in India

UNIT-IV: Foreign Exchange Exposure and Risk: Types of Exposures – Economic Exposure – Operating Exposure – Transaction Exposure; Risk Management – Concept, Nature and Types of Risk - Factors affecting Exchange Rates - Tools and Techniques of Foreign Exchange Risk Management.

Suggested Readings

1. P.G.Apte, International Financial Market, Tata McGraw Hill Publishing House, New Delhi
2. Eun Choel and Risnick Bruce, International Financial Management, Tata McGraw Hill.
3. Madhu Vij, International Financial Market, Excel Books, New Delhi
4. V.K.Bhalla, International Financial Management, Anmol Publications, New Delhi
5. V.A. Avadhani, International Financial Management, Himalaya Publishing House.
6. Srivastava, R.M., Multinational Financial Management, Excel Publishers.
7. Jeff Madura, International Financial Management, Cengage Publishers.
8. Machi Raju, International Financial Management, Himalaya Publishing House.

405 [B] : INTERNATIONAL MARKETING

Objective: The objective of this paper is to make the students with a perspective of International Marketing, its environment and complexities.

UNIT-I: International Marketing: Scope and Significance of international marketing, The Strategic Importance of International Marketing, Differences between International and Domestic Marketing – International Market Environment – International Political, Social and Culture Environment.

UNIT-II: International Market Entry Strategies: Indirect Exploring - Domestic Purchasing - Direct Exporting - Foreign Manufacturing Strategies without Direct investment - Foreign Manufacturing Strategies with Direct Investment – International market Segmentation - Entry Strategies of Indian Firms.

UNIT-III: International Product Management: International product Positioning – Product Saturation Levels in global market - International Product Life Cycle. Global Advertising and Brand – Selecting an Advertising Agency – Personal Selling – Sales promotion – Public Relations and Publicity – Sponsorship Promotion.

UNIT-IV: International Marketing Channels: Channels – Distribution Structures – Distribution Patterns – Factors Effecting Choice of Channels – The Challenges in Managing an International Distribution Strategy – The Management of Physical Distribution of Goods.

Suggested Readings

1. Michael Czinketa; International Marketing, 8/e, Thomson, 2007.
2. Philip R. Cateora, John L. Graham, International Marketing, Tata Mc Graw Hill Co., New Delhi
3. Subhash, C. Jain, International Marketing, 6/e, South-Western, 2006.
4. Vern Terstra, Ravi Sarathy, International Marketing, 8/e, Harcourt ASIA PVT. LTD., 2007.