



YVU, Kadapa, M.Com Course Structure and Syllabus (CBCS) with effect from 2018-19

# **M.Com. Course Structure and Syllabus**

(Choice Based Credit System)  
With effect from the Academic Year 2018-19



**DEPARTMENT OF COMMERCE**  
**YOGI VEMANA UNIVERSITY**  
Vemanapuram, Pulivendula Road  
Kadapa – 516005



**DEPARTMENT OF COMMERCE**  
**YOGI VEMANA UNIVERSITY::KADAPA**

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- 6. Sri. S.V. Rama Murthy** **Industrialist**  
Managing Director  
Chaitanya Chemical Pvt. Ltd  
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**Yogi Vemana University, Kadapa :: M.Com - Course Structure (CBCS)**

Paper code	Title of the Paper	Teaching Hours per Week	Credits	Exam Duration (Hours)	Marks		
					Internal Assessment	External Assessment	Total
<b>M.Com. I Semester</b>							
101	Organisational Behaviour	4	4	3	25	75	100
102	Managerial Economics	4	4	3	25	75	100
103	Business Environment and Policy	4	4	3	25	75	100
104	Corporate Financial Accounting	4	4	3	25	75	100
105	Computer Applications in Business (Theory and Practical)	4	4	2	25	50 Theory 25 Practical*	100
<b>Total</b>		<b>20</b>	<b>20</b>		<b>125</b>	<b>375</b>	<b>500</b>
<b>M.Com. II Semester</b>							
201	Human Resource Management	4	4	3	25	75	100
202	Marketing Management	4	4	3	25	75	100
203	Financial Management	4	4	3	25	75	100
204	Research Methodology for Business	4	4	3	25	75	100
205	E-Commerce (Theory and Practical)	4	4	2	25	50 Theory 25 Practical*	100
OEPT: 206	Offered by other Departments (CBCS)	4	4	3	25	75	100
<b>Total</b>		<b>24</b>	<b>24</b>		<b>150</b>	<b>450</b>	<b>600</b>
<b>M.Com. III Semester</b>							
301	Accounting for Managerial Decisions	4	4	3	25	75	100
302	Corporate Tax and GST	4	4	3	25	75	100
303	Accounting Package – Tally (Theory and Practical)	4	4	2	25	50 Theory 25 Practical*	100
<b>Electives</b>							
304(A)	Security Analysis and Portfolio Management	4	4	3	25	75	100
304(B)	Marketing Research	4	4	3	25	75	100
305(A)	Financial Markets and Services	4	4	3	25	75	100
305(B)	Service Marketing	4	4	3	25	75	100
OEPT: 306	Offered by other departments (CBCS)	4	4	3	25	75	100
<b>Total</b>		<b>24</b>	<b>24</b>		<b>150</b>	<b>450</b>	<b>600</b>
<b>M.Com. IV Semester</b>							
401	Soft Skills for Career Development	4	4	3	25	75	100
402	Entrepreneurship Development	4	4	3	25	75	100
<b>Electives</b>							
403 (A)	Financial Derivatives	4	4	3	25	75	100
403 (B)	Retail Marketing Management	4	4	3	25	75	100
404 (A)	International Financial Management	4	4	3	25	75	100
404 (B)	International Marketing Management	4	4	3	25	75	100
405	Project Report and Viva-Voce	**	4		25 (Viva-Voce)	75 (Project Report)	100
<b>Total</b>		<b>20</b>	<b>20</b>		<b>100</b>	<b>400</b>	<b>500</b>
<b>Grand Total</b>			<b>80</b>		<b>525</b>	<b>1675</b>	<b>2200</b>

OEPT: Open Elective Paper Theory

The Commerce Department offers the following TWO papers for the students of other Departments as Open Elective Paper (CBCS)

Paper code	Title of the Paper	Teaching Hours per Week	Credits	Exam Duration (Hours)	Marks		
					Internal Assessment	External Assessment	Total
OEPT - 206	Stock Markets	4	4	3	25	75	100
OEPT - 306	Banking and Insurance Services	4	4	3	25	75	100

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

\*\* A faculty member can guide maximum of EIGHT students. Guidance of EIGHT students by a faculty member will be equivalent to the teaching workload of one paper per semester.



**YOGI VEMANA UNIVERSITY, KADAPA**  
**M.COM - COURSE STRUCTURE (CBCS)**  
**Scheme of Syllabus and Evaluation Pattern**

The following scheme and structure of syllabi for M.Com., course for each paper in each semester except Computer Application in Business in I Semester, E-Commerce in II Semester and Accounting Package – Tally in III Semester as under:

a. Internal Assessment (IA)	25 Marks
Semester End Examinations (SEE)	75 Marks
b. For Practical Papers : (Computer Application in Business in I Semester, E-Commerce in II Semester and Accounting Package – Tally in III Semester).	
Internal Examination	25 Marks
Practical Examination	25 Marks
Semester End Examinations (SEE) (Theory)	50 Marks

**Note:** The practical Examinations shall be conducted by an Internal Examiner and External Examiner based on the record, demo and Viva-Voce

c. Project & Viva-Voce in IV Semester	
Viva-Voce Examination	25 Marks
Project Report (Dissertation)	75 Marks

1. Resolved to recommend the model question papers of each paper as under:

**Section – A** **for 15 Marks**

Section – A shall consist of 8 short questions and student shall answer any 5 questions and each question carries 3 marks

**Section – B** **for 60 Marks**

Section – B shall consist of 4 questions and student shall answer all the questions with internal choice i.e. either or and question carries 15 marks. Model Question paper is enclosed here

2. Resolved to recommend the model question papers for Computer Applications in Business in I Semester, E-Commerce in II Semester and Accounting Package – Tally in III Semester as under

**Section – A** **for 10 Marks**

Section – A shall consist of 8 short questions and student shall answer any 5 questions and each question carries 2 marks

**Section – B** **for 40 Marks**

Section – B shall consist of 4 questions and student shall answer all the questions with internal choice i.e. either or and question carries 10 marks. Model Question paper is enclosed herewith.

**DETAILED SYLLABUS****I SEMESTER**

Paper code	Title of the Paper	Teaching Hours per Week	Credits	Exam Duration (Hours)	Marks		
					Internal Assessment	External Assessment	Total
101	Organisational Behaviour	4	4	3	25	75	100
102	Managerial Economics	4	4	3	25	75	100
103	Business Environment and Policy	4	4	3	25	75	100
104	Corporate Financial Accounting	4	4	3	25	75	100
105	Computer Applications in Business	4	4	2	25	50 Theory 25 Practical*	100
	<b>Total</b>	<b>20</b>	<b>20</b>		<b>125</b>	<b>375</b>	<b>500</b>



## 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):** Nature - Significance of Organisational Behaviour – OB as an Interdisciplinary Subject - Approaches to Organizational Behaviour – Challenges of OB in the 21<sup>st</sup> Century.

**UNIT-II: Individual Dynamics:** Attitude; Personality; Perception - Factors Influencing Perception - Motivation – Concept – Types - Theories - Maslow's Need Hierarchy- Two factor theory; Vrooms Expectancy Theory – ERG Theory.

**UNIT-III: Group Dynamics:** Features - Types of Groups - Group Formation - Group Dynamics – Group Cohesiveness - Determinants of Group Cohesiveness; Leadership – Concept –Qualities of a leader - Leadership Theories – Trait Theory – Behavioural Theory – Contingency Theory – Fiedler Contingency Theory - Managerial Grid Theory – Leadership Life Cycle Theory – William.J.Reddins 3D Leadership Theory – Conflict Management - Causes and Consequences of Organisational Conflicts – Conflict Management Techniques

**UNIT-IV: Organisational Dynamics:** Organisational Culture – Effectiveness – Determinants of Organisational Effectiveness - Organisational Change - Concept – Planned Change - Why People Resist for Change – How Change can be Implemented; Organizational Development: Concept - Organizational Development Interventions.

### Suggested Books

1. Prasad, L.M., Organizational Behaviour, S.Chand Publications.
2. Aswathappa .K, Organizational Behaviour, HPH, New Delhi.
3. Fred Luthans, Organizational Behaviour, Tata McGraw Hill.
4. Stephen P.Robbins, Organizational Behaviour , Pearson Education.
5. Arun Kumar N Meenakashi., Organizational Behaviour, VPH.
6. Dale, Organizational Behaviour, Sage Publications.
7. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson, Management of Organizational Behaviour, Utilising Human Resources, PHI.
8. Subbarao P, Organizational Behaviour, HPH.
9. K. Sridhara Bhat, Management and Behavioural Process, HPH.



## 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 Responsibilities 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; Pricing - Concept - Pricing Policies and Strategies - Pricing Methods - Product Line Pricing - Transfer Pricing - Pricing by Retailers - Export Pricing - Dual Pricing - Administered Pricing - Price Forecasting

### Suggested Books

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: Theoretical framework of Business Environment:** Concept – Nature and Significance of Business Environment – Types of Environment – Internal and External Environment – Techniques of Environmental Scanning and Monitoring – Changing Dimensions of Business Environment

**UNIT-II: Economic Environment of Business :** Significance - Elements of Economic Environment - Economic Systems and Business Environment – Economic Planning in India – Government Policies - Industrial Policy- Fiscal Policy - Monetary Policy – EXIM Policy – Public Sector and Economic Development - Economic Reforms - Liberalization – Privatization – SEZs - Impact of New Economic Policy on Business.

**UNIT-III: Socio-Cultural, Political and Legal Environment:** Critical Elements of Socio-Cultural Environment - Impact of Socio-Cultural Environment on Business - Political Environment – Social Institutions and Systems – Social Values and Attitudes – Social Responsibilities of Business; Legal Environment – Changing Dimensions of Legal Environment in India – Competition Policy (MRTP Act) – FEMA and Licensing - Consumer Protection Act – Political Institutions - Reasons for State Intervention – Types and Extent of Intervention - Corporate Governance in India.

**UNIT-IV: Technological and Global Environment:** Technological Environment – Impact of Technology on Business – Management of Technology – Status of Technology in India; Global Environment: Definition and Importance – Nature and Scope – Rationale for Global Environment - Multi National Corporations (MNCs) - Problems and Benefits of MNCs –Global Environment Policy - Strategies for Going Global - EXIM Policy – Procedure for Exporting the Goods - Emerging Challenges of Global Business.

### Suggested 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.





## 104: CORPORATE FINANCIAL ACCOUNTING

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

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

**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:** Concept - Suggested Methods for Valuation of Human Resources - Advantages and Disadvantages of HR Accounting; Corporate Social Accounting - Concept and Objectives of Social Accounting - Social Accounting Measures - Social Responsibility Accounting; 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 Books

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.
7. Jawaharlal, Accounting Theory, Himalaya Publishing House.
8. I.M. Pandey, Management Accounting, Vikas Publication.
9. Bhatta J, Management Accounting, ELBS.
10. Khan and Jain, Management Accounting, Tata McGraw Hill.



## 105: 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:** Meaning and Definition of Computer – Generations – Concepts of Hardware and Software – Characteristics – Advantages and Disadvantages – Input Devices – Output Devices – Primary Memory - Secondary Storage – Types of Printers – Basic Components of Windows – Operating Systems – Networks – Viruses.

**UNIT-II: Documentation:** Features – Title Bar – Menu Bar – Standard Tool Bar – Formatting Tool Bar – Mail Merge – Macros.

**Hands on Practice:** Resume Preparation – Visiting Card – Letter Writing – Sending Letters through Mail Merge.

**UNIT-III: Spreadsheet:** Features – Worksheets and Workbooks – Creating formulas – Copying formulas – Functions in Spread Sheet.

**Hands on Practice:** Students Marks Statement – Employee Salary Details– Temperature Analysis – Payrolls - Creating Charts.

**UNIT-IV: Slide Presentations:** Features - Uses –Slide layout – Applying a Theme to a Presentation – Slide Animations; **Database:** Create Databases - Tables - Create Forms to Enter Data - Use of Queries in Data Manipulation – Generating Reports.

**Hands on Practice:** Departmental Profile and College Profile Using Animation - Audio and Video Presentation.

### Suggested Books

1. Fundamentals of Computer: Dr. K. Kiran Kumar, Sri Vaibhava Publications, Hyderabad.
2. M.S. Office: Dr. K. Kiran Kumar – Sri Vaibhava Publications, Hyderabad.
3. Microsoft Office: Professional for Windows 95, Instant Reference, Diennes, Sheila , BPB Publications, New Delhi.
4. Saha RG and IL Narasimha Rao, Fundamentals of Information Technology, Himalaya Publications, New Delhi.
5. N.V.N.Chary & Lalitha S., Fundamentals of Informational Technology, Kalyani Publishers, Hyderabad.

**II SEMESTER**

Paper code	Title of the Paper	Teaching Hours per Week	Credits	Exam Duration (Hours)	Marks		
					Internal Assessment	External Assessment	Total
201	Human Resource Management	4	4	3	25	75	100
202	Marketing Management	4	4	3	25	75	100
203	Financial Management	4	4	3	25	75	100
204	Research Methodology for Business	4	4	3	25	75	100
205	E-Commerce	4	4	2	25	50 Theory 25 Practical *	100
OEPT : 206	Offered by other Departments (CBCS)	4	4	3	25	75	100
<b>Total</b>		<b>24</b>	<b>24</b>		<b>150</b>	<b>450</b>	<b>600</b>



## 201: 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: Introduction to Human Resource Management:** Definition and Concept of Human Resource Management – Evolution and Historical Perspectives – Approaches – Functions – Contemporary Issues in HRM – Strategic Human Resource Management – Horizons and Challenges of Challenges in the 21<sup>st</sup> Century.

**UNIT-II: Acquisition of Human Resources:** Human Resource Planning – Definition – Objectives – Process – Growing Importance – Job Analysis – Recruitment – Factors Affecting Recruitment – Source of Recruitment – Employee Selection – The Process of Selection – Selection Tests – Placement and Induction.

**UNIT-III: Employer and Employee Relations Management:** Employer and Employee Relations – Need and Importance – Role of the State – Grievance Handling – Concept – Causes – Steps in Grievance Procedure in India – Industrial Conflicts – Causes – Preventive and Settlement – Machinery – Employee – Health and Safety Measures – Employee Welfare and Social Security – Workers Participation in Management – Forms – Factors Contributing for Limited Success.

**UNIT-IV: Development of Human Resources:** Performance Appraisal System – Objectives and Methods of Performance Appraisal – 360<sup>o</sup> Performance Appraisal – Employee Training and Development – Need and Importance – On the Job Training and Off – The Job Training Methods – Compensation Management – Definition and Objectives of Job Evaluation – Principles – Process – Techniques; International Human Resource Management (IHRM): Concept and meaning of IHRM – Approaches – Features – Emerging Need for Cross-Culture Management – Factor affecting IHRM.

### Suggested Books

1. Aswathappa K. Human Resource and Personnel Management Text and Cases, Tata McGraw Hill, New Delhi.
2. Edwin B. Flippo, Principles of Personnel Management, Mc Graw Hill.
3. Venkata Ratnam C.S. Managing People, Global Business Press, New Delhi.
4. Tripathi P.C. Personnel Management and Industrial Relations, Tata Mc Graw Hill, New Delhi
5. Bohlander , Human Resource Management, Thomson.
6. Jyothi, Human Resource Management, Oxford University Press.
7. N.K. Singh, Human Resource Management, Excel Publications.
8. P.Subbarao, Human Resource Management, Himalaya Publishing House, New.
9. David Ulrich, Human Resource Management Champions, Harvard Business Scholl Press.
10. Rao V.S.P, Human Resource Management, Excel Books. Delhi.



## 202: 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:** Market - Types - Marketing Concepts- Marketing Myopia - Nature, Scope, Importance - Elements of Marketing - Functions of Marketing - Approaches to Study Marketing - Rural Marketing - Urban Marketing - Modern Marketing - Traditional Vs. Modern Marketing - Tele Marketing - Digital Marketing - Services Marketing - Social Marketing - Functions- Process.

**UNIT-II: Market Targeting:** Selecting Target Markets; Market Segmentation - Bases for Segmenting Consumer and Industrial Markets – Requirements for Effective Segmentation; Product Concept - Product Classification- Rationale for Product Mix - PLC Stages - New Product Development Process.

**UNIT-III: Consumer Behavior and Marketing Research:** Concept- Types of Buyer Behavior- Factors Influencing Consumer Behavior – Buying Decision Process - Buyer Behaviour Models; Marketing Research - Characteristics – Process – Problems Limitations – Ethical Issues in Marketing Research

**UNIT-IV: Channel and Promotion Management:** Types of Channel Members - Importance of Distribution Channels - Factors Involved in Creating Distribution Channels – Sales Promotion – Objectives – Importance – Sales Promotion Methods – Sales Promotion Vs Advertising - After Sales Management - Ecological Aspects of Marketing.

### Suggested Books

1. Philip Kotler; Marketing Management, Pearson 2007 New Delhi.
2. S.A. Sherlekar, R.Krishna mooethi, Marketing management- 2015 HPH Hyderabad.
3. Biplab Bose, Marketing Management, Himalaya Publication, New Delhi.
4. William. J. Stanton, Charles Futrell, Fundamentals of Marketing, Tata McGraw Hill.
5. E. Jerome, McCarthy, Essentials of Marketing, PHI.
6. Cundiff EW, Richard RS, Norman, A.P, Govani, Fundamentals of Modern Marketing, TMH.
7. David .J L Hugh. G, Donald. A. Taylor, Ronald. S. Rubin, Marketing Research, Pearson Publication.
8. Ralph Wesfall, Stanley F. Starch, Marketing Research (Text and Cases), Prentice Hall.
9. Boyd and Westfall, Marketing Research-Text and Cases, Dreamtech Press.
10. S.A. Sherlekar, Marketing Management, Himalaya Publishing House.



## 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 – Finance Function – Functions of Financial Management - Role of Financial Manager – Time Value of Money; Investment Decision - Nature – Scope - Significance of Capital Budgeting – Capital Budgeting Process – Capital Budgeting Techniques: Traditional and Modern (Theory & Problems).

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

**UNIT-III: Financing Decisions:** Capital Structure – Concept - 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 – Dividend Theories - Walters Model – Gordons Model – MM Approach (Theory & Problems) Corporate Restructuring: Corporate Mergers and Acquisitions and Takeovers – Types of Mergers –Different Approaches for Valuation (Theory only).

### Suggested Books

1. Van Horne, James C, Financial Management, Prentice Hall of India, New Delhi.
2. Khan M Y and Jain P K, Financial Management, Tata McGraw Hill Publishers. New Delhi.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishers. New Delhi.
4. Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi.
5. Kulkarni P. V., Financial Management, Himalaya Publishing House, New Delhi.
6. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York
7. Ross S.A., Westerfield, R.W. and Jordan, B.D., Fundamentals of Corporate Finance, TMH.
8. Ehrhardt, and Brigham, Corporate Finance–A Focussed Approach, Thomson South-Western.
9. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
10. Sudarsana Reddy G, Financial Management – Principles and Practice, HPH.



## 204: RESEARCH METHODOLOGY FOR BUSINESS

**Objective:** The objective of this paper is to make the students familiar with the Research and Statistical Techniques and their applications in business decision making.

**UNIT-I: Introduction to Research:** Features and Importance of Research in Business - Objectives - Types of Research: Basic, Applied, Descriptive, Analytical and Empirical Research; Formulation of Research Problem - Research Design - Significance of Review of Literature; Hypothesis: Formulation – Importance - Types; Sampling: Significance – Methods - Factors Determining Sample Size. (Theory only)

**UNIT-II: Research Process:** Stages in Research Process; Data Collection: Primary Data – Observation - Experimentation - Interview - Schedules - Questionnaire: Types - Steps in Questionnaire Designing - Essentials of a Good Questionnaire - Survey - Limitations of Primary data; Secondary data - Sources – Limitations - Factors Affecting the Data Collection Choice (Theory only)

**UNIT-III: Data Processing and Statistical Analysis:** Data Processing - Significance in Research – Editing – Coding - Classification - Tabulation - Graphical Presentation; Statistical Tools and Techniques for Analysis - Correlation Analysis; Parametric Test: t test - F test - z test; Non Parametric Test: Chi square test - ANOVA; Interpretation of Data - Significance - Precautions in Data Interpretation(Theory & Problems)

**UNIT-IV: Research Reporting and Modern Practices in Research:** Research Report Writing - Importance – Essentials - Structure / Layout – Report Writing Types; References and Citation Methods: APA (American Psychological Association) - CMS (Chicago Manual Style) - MLA (Modern Language Association) - Footnotes and Bibliography - Modern Practices: Ethical Norms in Research - Plagiarism - Role of Computers in Research (Theory).

### Suggested Books

1. Krishna Swamy, O.R., Methodology of Research in Social Sciences, HPH, New Delhi.
2. Kothari, C. R., Research Methodology, New Age International Publications.
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.



## 205: 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:** Concept – Features - Advantages and Disadvantages of E-Commerce - Global e-Commerce Environment - Adopting e-Commerce - Evolution of e-Commerce - Future of e-Commerce – Issues in e-Commerce: Privacy Issues –Social Issues - Security Issues.

**UNIT-II Web Design:** World Wide Web - Web designing - Web as market place - Role of Website in B2C e-Commerce - Push and Pull Approaches - Alternative Methods of Customer Communication such as e-mail – BBA - E-mail Etiquette and e-mail Security.

**Hands on Practice:** Web Page Designing – E mail Creation – E mail Security.

**UNIT-III: Business Models of E-Commerce:** B2B - B2C - B2G and Other Models of e-Commerce - Applications of e-Commerce to Supply Chain Management - Digital Market: Concept - Traditional Market Vs Digital Markets - Product and Service Digitization – Digital Marketing – Digital Advertising – Digital Branding – Retailing – Trading of Stocks – e Auctions - Digital Marketing Trends.

**UNIT-IV: E-Payment System:** Various types of e-Payment Systems – Debit Card System – Credit Card System – Digital Cash - Smart Cards – Digital Cheque - Digital Wallets; Threats: Types of Threats - Sources of Threats - Protecting e-Commerce Assets and Intellectual Property – Firewalls – Client Server Network Security - Security Tools - Digital Identity - Digital Signature.

**Hands on Practice:** Creating Digital Signature – Usage of Digital Cash – Payment through Credit / Debit Card – Usage of Digital Wallet.

### Suggested Books

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 MC Graw Hill, New Delhi.
6. Ward Hanson, Internet Marketing, Thomson Learning Inc, Bangalore.





YVU, Kadapa, M.Com Course Structure and Syllabus (CBCS) with effect from 2018-19

## **OPEN ELECTIVE PAPER THEORY**

**OEPT: 206 – Offered by Other Departments**

**III Semester**

Paper code	Title of the Paper	Teaching Hours per Week	Credits	Exam Duration (Hours)	Marks		
					Internal Assessment	External Assessment	Total
301	Accounting for Managerial Decisions	4	4	3	25	75	100
302	Corporate Tax and GST	4	4	3	25	75	100
303	Accounting Package – Tally	4	4	2	25	50 Theory 25 Practical*	100
<b>Electives</b>							
304(A)	Security Analysis and Portfolio Management	4	4	3	25	75	100
304(B)	Marketing Research	4	4	3	25	75	100
305(A)	Financial Markets and Services	4	4	3	25	75	
305(B)	Service Marketing	4	4	3	25	75	100
OEPT: 306	Offered by Other Departments (CBCS)	4	4	3	25	75	100
<b>Total</b>		<b>24</b>	<b>24</b>		<b>125</b>	<b>475</b>	<b>600</b>



## 301: ACCOUNTING FOR MANAGERIAL DECISIONS

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

**UNIT-I: Managerial Accounting:** Concept – Nature and Scope – Functions – Uses and Limitations - 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 Product Line – Make or Buy Decisions – Equipment Replacement Decision – Change Vs Status Quo – Expand or Contract – Shut Down or Continue; Marginal Costing.

**UNIT-III: Divisional Performance and Transfer Pricing:** Decentralized 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.

### Suggested Books

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.
5. Kulshrestha, N.K., Management Accounting, Tata McGraw Hill New Delhi.
6. Maheswari, S.N., Principles of Management Accounting, S. Chand Publications, New Delhi.
7. Prashantha Atma, Cost and Management Accounting, HPH.
8. Sharma, R.K. and Guptha, S.K. Management Accounting, Kalyani Publishers, Ludhiana.



## 302: CORPORATE TAX AND GST

**Objective:** The objective of this paper is to describe the theoretical and practical knowledge of taxation to the students.

**UNIT- I: Introduction:** Meaning - Definition – Brief History of Tax – Types of Taxes – Basic Concepts – Objectives – Principles – Legal Framework – Advantages and Disadvantages of Taxation – Tax Planning – Tax Avoidance – Tax Evasion – Tax Management – Income – Types of Income – Penalties and Prosecutions – Tax Reforms (Theory only)

**UNIT- II: Company Taxation:** Introduction – Definition- Features – Types of Companies – Residential Status of a Company – Incidence of Tax – Income Sources – Agricultural and Non-agricultural – Income Computation of Gross Total Income of a Company – Tax Deductions U/S 80 – Carry Forward and Set Off - Accumulated Tax (Theory & Problems)

**UNIT- III: Goods and Service Tax (GST):** Concept – Types of GST – Features of GST - Advantages and Disadvantages – Comprehensive structure of GST Model in India – Registration under GST – GST Migration - GST Slabs in India – Transactions Covered under GST – Items Exempted from GST - Changes in GST since Beginning. (Theory only)

**UNIT- IV: GST Execution:** Input Tax Credit – Distribution of Tax – Tax Invoice in GST – GST Composition Scheme – GST Returns - Reverse Charge Mechanism in GST - GST on Exports and Imports – Taxes on Outside the Purview of GST. (Theory only)

### Suggested Books

1. Monica Singhanian Vinod K Singhanian, Students Guide to Income Tax, 57th Edition (2017-18), July 2017,
2. Vinod K. Singhanian, Indirect Tax Laws, Taxmann Publications.
3. Gaur, V.P. Narang, D.B. Gaur, Puja Puri, Rajeev, Income tax Law and Practice, Kalyani Publishers
4. R.G. Saha, Taxation, Himalaya Publishing House Pvt. Ltd.
5. Joy Dhingra, Goods and Services Tax Fundamentals, 2017, Kalyani Publishers.
6. Dr. Thomas Joseph Thoomkuzhy, Dr. Jaya Jacob M., Ms. Chinnu Mariam Chacko, GST The Essentials of Goods and Services Tax: 2017, Himalaya Publishing House.
7. V S Datey, GST Ready Reckoner: Enforced with Effect from 1-7-2017, July 2017 4<sup>th</sup> edition, Taxmann publication
8. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.



### 303: ACCOUNTING PACKAGE - TALLY

**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: Computerized Accounting:** Meaning - Concept – Manual Accounting Vs Computerized Accounting – Significance of Computerized Accounting – Advantages and Disadvantages - Different Software Available in the Market; Tally ERP 9: Features – Components of Gateway of Tally – Creation of Company - Creation of Group - Voucher – Ledger.

**Hands on Practice:** Creation of a Company – Ledger Creation – Voucher entries

**UNIT– II: Vouchers:** Voucher – Recording of Transactions - Types of Vouchers – Accounting Voucher – Inventory Voucher – Contra Voucher - Customizing the Existing Vouchers – Alteration of Voucher.

**Hands on Practice :** Voucher entries – Voucher alteration – Customizing Voucher

**UNIT– III: Report Generation:** Generating the Reports from Tally: Trial Balance – Account Books – Profit and Loss Account – Balance Sheet; Statement of Accounts: Funds Flow Statement – Cash Flow Statement – Bank Reconciliation Statement – Ratio Analysis.

**Hands on Practice:** Generation of Trial Balance – Profit and Loss Account – Balance Sheet - Funds Flow Statement – Cash Flow Statement – Bank Reconciliation Statement – Ratio's

**UNIT– IV: Goods and Service Tax:** Central Goods and Service Tax – Central Excise Service Tax – SAD – CVD – AED – Surcharge and Cess – State Goods and Service Tax – VAT/Sales Tax – Entry Tax – Tax on Lottery - Surcharge and Cess – Purchase Tax – Entertainment and Luxury Tax – Integrated Goods and Service Tax.

**Hands on Practice:** Creation of CGST – SGST – IGST - Entry Tax – Surcharges

#### Suggested Books

1. Sulochana, M., Kameswar Rao, K., and Kishore, R., Kumar, Accounting Systems, Kalyani Publishers, Hyderabad.
2. Dr. Kiran Kumar, K. Tally ERP 9, Sri Vaibhava Publications, Hyderabad.
3. Arora J.S, Tally ERP 9 A Financial Accounting Package, 3rd 2017, Kalyani Publishers, Hyderabad.
4. Dr. Prajnadipta Das, Mr. Rasananda Mohanty, Mr. Debiprasad Dash, Computer Applications in Business: 2017, Himalaya Publishing House Pvt. Ltd.
5. Saha R. G., Computer Applications in Business: 2016, Himalaya Publishing House Pvt. Ltd.
6. Kiran kumar K., Tally 9, Laasya Publishers, Hyderabad.
7. Firewall Media, Tally 9.
8. Vishnu Priya Sing, Tally 9, Computech Publications Ltd. New Delhi.



## 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: Investment:** Concept - 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 - Treynor and Jensen Models – Portfolio Revision. (Theory and Problems)

### Suggested Books

1. Donald E.Fischer and Ronald J.Jordan, Security Analysis and Portfolio Management, 6<sup>th</sup> Ed., Prentice Hall of India, 2000.
2. Prasanna Chandra, Security Analysis and Portfolio Management, 2<sup>th</sup> Ed., Tata McGraw Hill.
3. Bhalla, V.K. Investment Management, S. Chand Publications
4. Rustagi, R.P., Investment Management -Theory and Practice, Sulthan Chand & Sons, New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management,
6. Preeti Singh, Security Analysis and Portfolio Management, Himalaya Publishing House – New Delhi
7. 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 framework of marketing research and its various issues.

**UNIT-I: Marketing Research:** Meaning and Importance - 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-Variant 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 9<sup>th</sup> 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 - Structure of Indian Financial System – Financial Sector Reforms - Indian Banking System – RBI and its Functions – Monetary Policy - Role of RBI in Banking System - Commercial and Public Sector Banks – Private Sector Banks – Foreign Banks – Co-operative Banks - Development of Commercial Banking in UK, USA and India.

**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 and Delisting – Trading and Settlement – Government Securities Market – Role of SEBI in Financial Markets.

**UNIT-III: Financial Services:** Concept – Classification - Lease Finance - Consumer Credit and Hire Purchase Finance - Factoring Service – Venture Capital Finance – Housing Finance –Stock Broking, Credit Rating - Insurance: Life Insurance – Non life insurance.

**UNIT-IV: Mutual Funds and Merchant Banking:** Concept – Structure - Types - Designing and Marketing of Mutual Funds Schemes – SEBI Guidelines; Merchant Banking: Concept - Functions and Growth – SEBI Guidelines – Merchant Banking in India.

### Suggested Books

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. Khan M.Y, Indian Financial Markets & Institutions, TMH.
6. Bhole L.M, Financial Markets & Institutions, THM.
7. Clifford G, Financial Markets, Institutions, and Financial Services, PHI.
8. Meir Kohn, Financial Institutions and Markets, Oxford University Press.
9. Fobozzi & Modigliani, Capital Markets, Institutions and Instruments, PHI.
10. Mandura Jeff, Financial Markets and Institutions, West Publishing Company.





## **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: Services Marketing:** Introduction – 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 Books**

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



YVU, Kadapa, M.Com Course Structure and Syllabus (CBCS) with effect from 2018-19

## **OPEN ELECTIVE PAPER THEORY**

**OEPT: 306 – Offered by Other Departments**

**IV Semester**

Paper code	Title of the Paper	Teaching Hours per Week	Credits	Exam Duration (Hours)	Marks		
					Internal Assessment	External Assessment	Total
401	Soft Skills for Career Development	4	4	3	25	75	100
402	Entrepreneurship Development	4	4	3	25	75	100
<b>Electives</b>							
403 (A)	Financial Derivatives	4	4	3	25	75	100
403 (B)	Retail Marketing Management	4	4	3	25	75	100
404 (A)	International Financial Management	4	4	3	25	75	100
404 (B)	International Marketing Management	4	4	3	25	75	100
405	Project Report and Viva-Voce	**	4		25 (Viva-Voce)	75 (Project Report)	100
<b>Total</b>		<b>20</b>	<b>20</b>		<b>125</b>	<b>375</b>	<b>500</b>



## 401: SOFT SKILLS FOR CAREER DEVELOPMENT

**Objective:** to equip students with the most needed soft skills, positive attitude, personality development skills, communication skills, time management and interview skills.

**Unit-I: Soft Skills:** Meaning - Importance – Selling Your Soft Skills – Identifying and Exhibiting Soft Skills – Improving Soft Skills – Train Yourself – Practicing Soft Skills; Career Planning: Meaning and Importance – Guidelines for Choosing a Career – Myths About Choosing a Career – Tips for Successful Career Planning - Goal Setting.

**Unit-II: Personality Development Skills:** Self Esteem: Characteristics – Causes of Low Self-esteem – steps to build positive self-esteem; Know Yourself – Importance of Know Yourself – Process of Know Yourself – SWOT Analysis – Benefits of SWOT Analysis; Body Language – Body Talk – Voluntary and Involuntary Body Language – Types of Body Language – Improving Your Body Language Positive Attitude - Steps in Building Positive Attitude – Obstacles in Developing Positive Attitude

**Unit-III: Communication Skills:** Art of Listening – Meaning – Benefits of Active Listening – Kinds of Listening - Factors that Hamper Listening – Poor Listening Habits – Tips For Listening; Art of Public Speaking – Importance of Public Speaking – Benefits of Public Speaking – Tips for Public Speaking; Art of Writing – Meaning and Importance – Creative Writing – Writing Tips – Drawbacks of Written Communication; Art of Letter Writing and E-mail; Resume/CV Preparation

**Unit-IV: Interview Skills :** Concept - Types of Interviews - Art of Facing Interview – Common Mistakes Commits at the Time of Interview; Quick Tips - Written Test - Group Discussion – Role Play - Dress Code & Appearance - Final Interview – Time Management- Ideal Way of Spending a Day - Time Savers - Time Wasters; Stress Management – Meaning – Effects of Stress – Kinds of Stress – Sources of Stress – How to Overcome Stress.

### Suggested Books

1. Alex, K., Soft Skills – Know Yourself and Know the World, S. Chand Publishers, New Delhi.
2. Scot Ober, Contemporary Business Communication, Wiley India, New Delhi.
3. Parag Diwan, Business Communication, Excel Publications, New Delhi.
4. Hind, D., Transferable Personal Skills: A Student's Guide, Sunderland.
5. Pandey Shastri, Personality Development and Communicative English, Himalaya Publishing House, New Delhi.
6. C. S. Rayudu, Communication, Himalaya Publishing House, New Delhi.
7. Biswajit Das, Business Communication and Personality Development, Excel Books.
8. K. Srinivasa Krishna & B. Kuberudu: Business Communication and soft skills, excel, Hyderabad, 2008.
9. Seghal, M.K. Business Communication, Excel Books, New Delhi.



## 402: 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 - Entrepreneur Vs. Intrapreneur - Myths about Entrepreneurship – Role of Entrepreneurship in Economic Development - Problems of Entrepreneurship; Rural Entrepreneurship; Women Entrepreneurship.

**UNIT-II: Entrepreneurship Development:** Economic and Non-Economic Factors affecting Entrepreneurship Development - Government Actions - Entrepreneurial Motivation – Competencies - Mobility – Entrepreneurship Development Programmes (EDPs) - Growth of Entrepreneurship in India.

**UNIT-III: Small Enterprises:** Meaning - Objectives – Opportunities for 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 - Government Policy for SSIs- Need for Tax Benefits- Tax Holiday; Investment Allowance; Tax Concessions for SSIs in Rural and Backward Areas; Startups – Role of Startups in Industrialization.

**UNIT-IV: Institutional and Policy Initiatives for Promotion of ED:** Introduction - Need for Institutional Finance – Commercial Banks - Other Financial Institutional: Central Level Institutions- KVIC; SIDO; NSIC Ltd; MUDRA, SIDBI; State Level Institutions – DIC - SFC- SSIDC - Venture Capital Institutions - Industrial Estates.

### Suggested Books

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.
5. S.S.Khanka, Entrepreneurship Development, S.Chand publications, New Delhi.
6. Developing Entrepreneurship-Issues and Problems, NISIET, Hyderabad.
7. Jain and Varshney, Entrepreneurship Development-An Indian Perspective, HPH.
8. Schumpeter J, The Theory of Economic Development, Harvard University Press.
9. Hadimani R.N, Dynamics of Industrial Entrepreneurship, Ashish Publishing House.



## 403 ( 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 - 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 Books

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.



## **403 [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 Books**

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.



## 404 [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 Environment – International Financial Instruments - Role of International Financial Manager - Finance Function - Emerging Challenges - Global Financial Markets – Recent Changes in Global Financial Markets.

**UNIT-II: International Monetary System:** Objectives – Regimes - Role of International Monetary Fund(IMF) – Sources of IMF – IBRD (World Bank)– International Liquidity - Domestic Vs Offshore Markets – Euro Markets - Economic Integration and Regional Trade Blocks- Types: SAARC - ASEAN - SAFTA - NAFTA - European Union.

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

**UNIT-IV: Foreign Exchange Risk and Exposure:** Exchange Risk Management – Concept - Types of Risk - Tools and Techniques of Foreign Exchange Risk Management; Exposure - Types of Exposures – Economic Exposure – Operating Exposure – Transaction Exposure.

### Suggested Books

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.





## **404 [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 Books**

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.



#### **405: PROJECT REPORT AND VIVA VOCE**

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. After the completion of 4<sup>th</sup> 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. The Marks shall be awarded 25 for Viva-Voce and 75 for Project Report.



## OPEN ELECTIVE PAPER THEORY

The Commerce Department offers the following TWO papers for the students of other Departments as Open Elective Paper (CBCS)

Paper code	Title of the Paper	Teaching Hours per Week	Credits	Exam Duration (Hours)	Marks		
					Internal Assessment	External Assessment	Total
OEPT – 206	Stock Markets	4	4	3	25	75	100
OEPT – 306	Banking and Insurance Services	4	4	3	25	75	100



## OPEN ELECTIVE PAPER THEORY

### OEPT-206: STOCK MARKETS

**Objective:** The objective of this paper is to create awareness and practical exposure about Stock Market Operations.

**UNIT-I: Stock Market:** Concept - Importance of Stock Markets - Functions of Stock Markets - Types of Stock Markets - Bombay Stock Exchange – National Stock Exchange Other Stock Exchanges - Primary and Secondary Markets – Functions of SEBI in Stock Market Operations.

**UNIT-II: Primary Market:** Concept – Features - Types of New Issues - Initial Public offer (IPO) – Placement of Issues – Recent trends in Primary Market – SEBI Guidelines.

**UNIT-III: Secondary Market:** Concept - Features – Listing of Securities – Registration of Stock Brokers – Trading methods - Settlement – Stock Indices – Speculation - SEBI Guidelines.

**UNIT-IV: Stock Exchange:** Concept – Nature – Functions – Growth of Stock Exchanges – Dealings in Stock Exchanges – Organisation of Stock Market – Securities Contracts (Regulation) Act - NSDL – CSDL – Irregularities in Stock Market.

#### Suggested Books

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. Aswathappa, Essentials of Business Environment, Himalya Publishing House 2008
6. Punithavathy Pandian, Financial services and markets, Vikas Publishing House



## OPEN ELECTIVE PAPER THEORY

### OEPT-306: 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 : Introduction of Banks:** Definition - Function of Bank - Types of Banks - Co-operative Banks - Commercial Banks – Nationalisation of Commercial Banks - Regional Rural Bank - Reserve Bank of India - Functions of RBI – Role of RBI in Indian Banking System.

**Unit-II: Banking Services:** Concept – Classification – E-Banking - Credit Cards - Debit Cards – Digital Wallets - Personal Identification Number – Online Enquiry and Update facility- Electronic Fund Transfer.

**Unit-III: Insurance Services:** Concept - Objectives – Classification - Life Insurance – Types of Life Insurance Products; Health Insurance - Individual and Group Insurance – Life Insurance in India.

**UNIT-IV: General Insurance:** Concept – Fire Insurance - Automobile Insurance – Marine Insurance - Agricultural Insurance – General Insurance in India - Insurance Regulatory and Development Authority (IRDA) Act.

#### Suggested Books

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



**YOGI VEMANA UNIVERSITY**

**I/II/III Semester M.Com Degree Examination, Month, Year**

**(Semester Scheme -CBCS)**

**COMMERCE**

**MODEL QUESTION PAPER (FOR PRACTICAL PAPERS 105, 205 & 303)**

**Paper no: Title of the Paper**

Time: 2 Hrs

Max. Marks: 50

**SECTION – A**

Answer any FIVE of the following questions.

Each question carries 2 marks (5 X 2 = 10)

Each answer should not exceed 1 page.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**SECTION – B**

Answer any ALL questions. Each question carries 10 marks (4 X 10 =40)

Each answer should not exceed 4 pages.

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.

(OR)

(OR)

(OR)

(OR)



YVU, Kadapa, M.Com Course Structure and Syllabus (CBCS) with effect from 2018-19

**YOGI VEMANA UNIVERSITY**

I/II/III/IV Semester M.Com Degree Examination, Month, Year

(Semester Scheme -CBCS)

COMMERCE

**MODEL QUESTION PAPER**

**(FOR OTHER THAN PRACTICAL PAPERS)**

Paper No: Title of the Paper

Time: 3Hrs

Max. Marks: 75

**SECTION – A**

Answer any FIVE of the following questions.

Each question carries 3 marks (5 X 3 = 15)

Each answer should not exceed 1 page.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**SECTION – B**

Answer any ALL questions. Each question carries 15 marks (4 X 15 =60)

Each answer should not exceed 6 pages.

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.

(OR)

(OR)

(OR)

(OR)



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