

MASTER OF COMMERCE

(M.Com)

SYLLABUS & REGULATIONS WITH EFFECT FROM 2025-2026

**MASTER OF COMMERCE (M.Com)
P.G. Degree Programme (CBCS) Regulations-2016**

Amended as per NEP-2020

(with effect from the batch admitted in the academic year 2025-26)

CHOICE BASED CREDIT SYSTEM (CBCS)



**CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
SRI VENKATESWARA UNIVERSITY**

Accredited by “NAAC” with A⁺ Grade

Tirupati, Andhra Pradesh - 517502

VISION

The **M.Com** Course Structure is designed for imparting the specialized skills and applied competencies in both the theoretical and practical mode with regard to the commerce subjects which will help to the student to cater the contemporary needs of industry and academia in the present-day business era.

Program Educational Objectives (PEOs)	
PEO1	To impart professional / entrepreneurial skills needed for undertaking the trade and commerce related activities and to promote entrepreneurship
PEO2	To foster computer literacy and its application related to Accounting package - tally, online trade promotion and web page development
PEO3	To imbibe the practical knowledge on accounting, taxation, management, marketing, human resource management and legal aspects of business enterprises.
PEO4	To enrich the student abilities to become project trainer, consultant in the field of accounts and tax, banking & finance and financial markets.
PEO5	The curriculum serves as a foundation to the students for pursuing research programmes in future.

Program Specific Outcomes (PSOs)	
After the successful completion of M.Com program, the students are expected to	
PSO1	Develop the skills for preparation of financial statements
PSO2	Gain knowledge about avenues of research through special lectures/international conferences/case analysis, etc.
PSO3	Seek an opportunity as an accountant, marketing expert, financial advisor, HR practitioner, production manager and tax consultant and the like
PSO4	Develop the teaching skills on various aspects related to commerce subjects
PSO5	Improve the professional competency and computing skills
PSO6	Enhance the knowledge through hands on practice on various subjects

Program Outcomes (POs)	
On successful completion of the M.Com program, students can	
PO1	Acquire technical and decision making skills in the area of accounting, securities and online trade practices to make student industry ready
PO2	Build expertise in auditing, taxation and GST to become practitioners in specific fields
PO3	Identify, analyze and grab the opportunities available in global scenario
PO4	Utilise knowledge for developing accounting packages and software for corporate requirements
PO5	Obtain employment in IT field, Banks, Companies, BPO's and KPO's
PO6	Initiate entrepreneurial activities / Startups
PO7	Seek suitable employment in both private and govt. sectors
PO8	Become consultant in the capital markets
PO9	Get employment in various educational sector
PO10	Excel the investment, marketing and managerial skills in the fields of insurance, stock market, mutual fund for the settlement in executive position at various sectors

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
SRI VENKATESWARA UNIVERSITY :: TIRUPATI
DEPARTMENT OF COMMERCE
MASTER OF COMMERCE

	Course Code	Title of the Course	No. of Credits	Internal Assessment	Semester End Exams	Total Marks
Semester - 1	COMSVU101	Organizational Behaviour	4	30	70	100
	COMSVU102	Managerial Economics	4	30	70	100
	COMSVU103	Business Environment and Policy	4	30	70	100
	COMSVU104	Business Ethics	4	30	70	100
	COMSVU105	Corporate Financial Accounting	4	30	70	100
	COMSVU106	Techniques of Cost Accounting	4	30	70	100
Total			24	180	420	600
Semester - 2	COMSVU201	Human Resource Management	4	30	70	100
	COMSVU202	Marketing Management	4	30	70	100
	COMSVU203	Financial Management	4	30	70	100
	COMSVU104	Modern Banking	4	30	70	100
	COMSVU205	Quantitative Techniques for Business Decisions	4	30	70	100
	COMSVU106	Direct tax	4	30	70	100
Total			24	180	420	600
Semester - 3	COMSVU301	Accounting for Managerial Decisions	4	30	70	100
	COMSVU302	Security Analysis and Portfolio Management	4	30	70	100
	COMSVU303	Corporate Tax and GST	4	30	70	100
	COMSVU304	Rural and Agricultural Marketing	4	30	70	100
	COMSVU305	Financial Institutions, Markets and Services	4	30	70	100
	COMSVU306	Services Marketing	4	30	70	100
Total			24	180	420	600
Semester - 4	COMSVU401	Entrepreneurship and Innovation	4	30	70	100
	COMSVU402	Legal Aspects of Business	4	30	70	100
	COMSVU403	International Business	4	30	70	100
	COMSVU404	Financial Derivatives	4	30	70	100
	COMSVU405	International Financial Management	4	30	70	100
	COMSVU406	Project Report & Viva-Voce	4	-	100	100
Sub Total			24	150	450	600
Grand Total			96	575	1825	2400

COMSVU 101: ORGANISATIONAL BEHAVIOUR

Program Educational Objectives

This enables the students in understanding of :

1. Various management concepts and theories of organization behavior.
2. Human behavior in business organizations and its influence on organizational change, development and effectiveness.
3. Individual behavior, communication, conflict and various management styles, motivational theories and coordination in the work environment structure, culture and change human resources.
4. Behaviour in organizations including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making and motivational theories.
5. Group behaviour in organizations, including communication, leadership, power and politics, conflict and negotiations.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Describe how people behave under different conditions and understand why people behave as they do.
2. Analyze individual and group behavior, and understand the implications of organizational behavior on the process of management.
3. Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
4. Explain how organizational changes and culture affect working relationships within organizations.
5. Build the team spirit for institutional advancement and professional growth.

UNIT-I: Organizational Behaviour (OB): Nature and Scope – Significance - Limitations of Organizational Behaviour - OB as an Interdisciplinary Approach - Models of OB - Emerging Challenges of OB in the 21st Century.

UNIT-II: Individual Dynamics: Personality - Perception - Motivation – Concept - Theories - Maslow's Need Hierarchy- Two factor theory – ERG Theory.

UNIT-III: Group Dynamics: Concept - Types of Groups - Group Formation - Group Cohesiveness; Leadership – Concept - Leadership Theories – Trait Theory – Behavioural Theory – Fiedler Contingency Theory - Managerial Grid Theory; Conflict Management - Conflict Management Techniques

UNIT-IV: Organisational Dynamics: Organizational Culture – Organizational Change - Concept – Resistance to Implementation of Change – Organizational Effectiveness – 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. Dr. Deepak Kumar Sahoo., Organizational Behaviour, SunRise International Publishers, Hyderabad.
7. Dale, Organizational Behaviour, Sage Publications.
8. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson, Management of Organizational Behaviour, Utilizing Human Resources, PHI.

COMSVU 102: MANAGERIAL ECONOMICS

Program Educational Objectives

This enables the students in understanding of :

1. Concepts of managerial economics and its role in business decisions
2. Demand & supply analysis and its applications in business
3. Functions of production, price strategies and profit theories
4. Impact of competition in various types of markets
5. Nexus between Macro-economic factors and managerial decisions

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply principles of economics in day-to-day business activities
2. Understand the demand and supply conditions and assess the position of a company
3. Develop thorough knowledge on the production theories and cost while dealing with the factors of production.
4. Analyze real-world business problems with a systematic theoretical framework.
5. Design competition strategies, including costing, pricing, product differentiation, and market environment

UNIT-I: Introduction: Managerial Economics - Nature and Scope - Principles – Objectives of the Firm - Theory of the Firm, Role and Responsibilities of a Managerial Economist.

UNIT-II: Demand and Supply Analysis: Law of Demand - Demand Function - Determinants - Demand Estimation - Methods of forecasting for Existing and New Products ; 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; Production Function - Cobb Douglas Production Function.

UNIT-IV: Profit and Price Analysis: Nature and Theories of Profit - Cost Volume Profit Analysis - Profit Planning and Forecasting; Competition - Types of Competition; Pricing Policies and Strategies - Pricing Methods.

Suggested Books

1. Craig Peterson and Lewis: Managerial Economics, Pearson Education Publication 2008
2. V. Ravikumar Chowdary and Y. Nirisha., Managerial Economics, StudentsHelpline Publishing House (P) Ltd. Hyderabad
3. Mankiw, Principles of Macroeconomics, 4e, TL 2007.
4. Mehta, P.L., Managerial Economics, Text and Cases, S.Chand & Co., Publishers, NewDelhi
5. Varshney, R.L., and Maheswari, K.L., Managerial Economics, S.Chand & Co.,Publishers, New Delhi
6. Battacharya & Chakravathy, Fundamentals of Business economics BS Publications2002.
7. Ahuja, H.L., Managerial Economics, S. Chand, New Delhi
8. Trivedi, M.L. Managerial Economics, Tata Mc-Graw Hills, New Delhi.
9. Mithani, D.M, Managerial Economics – Theory and Applications, Himalayas Publishing House, New Delhi.

COMSVU 103: BUSINESS ENVIRONMENTS AND POLICY

Program Educational Objectives

This enables the students in understanding of :

1. Concepts of Business Environment.
2. Economic Environment in Industrial Development Policies -Industrial policy, Fiscal policy, monetary policy, Economic Reforms in India
3. Socio-Cultural Environment.
4. Technological Environment and Modernization of Technology.
5. In-depth knowledge about different environment in the business climate and the current issues affecting business.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Acquire basic knowledge of Business environment
2. Obtain acquaintance of the influencing factors of business environment in India.
3. Enhance the knowledge on economic environment and economic policies in India.
4. Improve the awareness on Socio-Cultural, Political and Legal Environment of Business.
5. Gain familiarities about the technological and global environment of business.

UNIT-I: Business Environment: Concept - Nature and Scope -Elements of Business Environment - Techniques of Environmental Analysis - Changing Dimensions of Business Environment.

UNIT-II: Economic Environment of Business: Introduction - Economic Systems - Economic Policies - Role of Public Sector in Economic Development - Economic Reforms, SEZs.

UNIT-III: Socio-Cultural, Political and Legal Environment: Introduction - Socio-cultural Environment - Political Environment - Social Responsibilities of Business; Legal Environment - Consumer Protection Act.

UNIT-IV: Technological and Global Environment: Technological Environment - Technological Implications; Global Environment: Nature and Scope - Multi National Corporations (MNCs) - Emerging Challenges of Global Business - FEMA.

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. K. Maneiah, Business Environment and Policy, StudentsHelpline Publishing House (P) Ltd, Hyderabad
5. Fernando A.C, Business Environment, Pearson Education, New Delhi.
6. Misra.S.K, and V.K.Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2008.
7. Agrawal. A.N., Indian Economy: Problems of Development and Planning, New Age Publications, New Delhi, 2008.
8. Misra.S.K., and V.K.Puri, Economic Environment of Business, Himalaya Publishing House, New Delhi, 2008.
9. Raj Agrawal, Business Environment, Excel Books, New Delhi, 2008.

COMSVU 104 : BUSINESS ETHICS

Program Educational Objectives

This enables the students in understanding of :

1. Concepts of Business Ethics.
2. Characteristics and importance of Business Ethics.
3. Principles of business ethics.
4. Challenges of Business Ethics.
5. In-depth knowledge about Sources of Ethics.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Get basic knowledge of Business Ethics.
2. Obtain acquaintance of the objectives and scope of business ethics.
3. Enhance the knowledge on principles of business ethics.
4. Improve the knowledge on challenges of business ethics.
5. Learn about the ethical theories of business.

Unit-I: Corporate Social Responsibility

Social responsibility of a business firm; Social responsibility of business stakeholders (Owners- employees- consumers and community); response of Indian firm towards CSR

Unit-II: CSR and Consumer Protection

Consumerism- unethical issues in sales- marketing and technology; competitive strategy.

Unit-III: Corporate Ethics

Values concepts- type and formation; principles and concepts of managerial ethics; relevance of ethics and values in business; corruption in businesses, Values of Indian Managers; factors influencing business ethics.

Unit-IV: Knowledge and Wisdom

Meaning and difference between knowledge and Wisdom; Wisdom workers- Wisdom based Management; modern business ethics and dilemmas.

Suggested Books

1. Manuel G. Velasquez, Business Ethics, concepts, Prentice Hall of India, New Delhi.
2. R.C.Sekhar, Ethical Choices in Business, Response Books, New Delhi.
3. C.S.V. Murthy, Business Ethics, Himalaya Publishing House, New Delhi.
4. V. Murali Krishna and K. Grace Manoja, Business Ethics, StudentsHelpline Publishing House (P) Ltd, Hyderabad

COMSVU 105: CORPORATE FINANCIAL ACCOUNTING

Program Educational Objectives

This enables the students in understanding of :

1. Issues and practices of advanced corporate financial accounting.
2. Methods of accounting for price level changes
3. Concepts of Human Resource, Government and social responsibility accounting
4. Importance of Accounting principles & standards and its applications for business
5. Preparation of consolidated financial statements of different companies

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Combine practical and theoretical knowledge of financial accounting.
2. Identify and analyze the price changes in the real life situations.
3. Develop the sufficient insights on the importance of accounting maintenance for different purposes
4. Describe how people analyze the concept of holding company under different conditions
5. Identify reasons for preparing financial statements in different manner.

UNIT-I: Financial Accounting: Introduction - Objectives - Generally Accepted Accounting Principles (GAAP) - Ethical Issues in Accounting Practices - Role of computers in accounting (Theory only)

UNIT-II: Inflation Accounting: Meaning - 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; Corporate Social Accounting - Objectives - Measures - Social Responsibility Accounting; Government Accounting (Theory only).

UNIT-IV: Consolidated Financial Statements: Preparation of Consolidated Balance Sheet - Minority Interest - Pre-Acquisition and Post-Acquisition Profits - Cost Control or ~~Cost~~ - Bonus Shares - More Than One Subsidiary. (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. S. Janakirama Naidu., Corporate Financial Accounting, StudentsHelpline Publishing House (P) Ltd, Hyderabad
7. Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann.
8. Jawaharlal, Accounting Theory, Himalaya Publishing House.
9. I.M. Pandey, Management Accounting, Vikas Publication.
10. Bhatt J, Management Accounting, ELBS.
11. Khan and Jain, Management Accounting, Tata McGraw Hill.

COMSVU 106 : TECHNIQUES OF COST ACCOUNTING

Program Educational Objectives

This enables the students in understanding of :

1. The procedure to determine the cost of production.
2. Equip them in the preparation of various budgets
3. Cost controlling measures and its significance.
4. Enrich the students about the variances of standard costing
5. ABC Analysis used in manufacturing concerns.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Construct cost sheet and apply various techniques for minimizing the cost factor
2. To develop different budgets required for the different concerns
3. To apply the standard costing techniques and evaluate the causes for variance in different elements of cost
4. Able to identify and apply relevant methods used for preparation of financial statements
5. Understand various inventory techniques and its significance for optimum utilization

UNIT- I: Cost Accounting: Concept - Objectives – Cost Classification – Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

UNIT-II: Budget: Meaning –Budgetary Control: Advantages- Limitations – Classification of Budgets - Master Budget – Flexible Budget –Zero Based Budgeting (Including Problems).

UNIT-III: Standard Costing: Need- Standard Costing and Budgetary Control – Variance Analysis -. Marginal Cost- Absorption Cost- Marginal Costing Vs Absorption Costing - Preparation of Income Statement (Including Problems).

UNIT-IV: ABC Analysis: – Objectives- Practical Applications - Stages of ABC Analysis – Differences between traditional cost system and ABC system.

Suggested Books

1. Jain S.P., & K.L.Narang, Cost Accounting Principles & 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
6. V. Murali Krishna and G. Reddeppa Naidu., Techniques of Cost Accounting, StudentsHelpline Publishing House (P) Ltd, Hyderabad

COMSVU 201: HUMAN RESOURCE MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Basic knowledge of Human Resource Management in business.
2. Concepts, practices and functions within the field of human resource management.
3. Necessary HR skills that are required by HR professionals
4. Effective management and planning of HR functions within organizations
5. Contribution of employee performance management and organizational effectiveness

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Know about the nature of human resource management, the broad range of influences acting on human resource management.
2. Understand the methods of recruitment, selection process.
3. Recognize the performance appraisal of human resources in business and also on Knowledge and application of performance assessment methods, improvements and resultant in terms of employee service condition reviews.
4. Analyze various compensation plans and benefits and services.
5. Gain familiarity about the importance of training and development and its methods.

UNIT-I: Introduction to Human Resource Management: Concept–Role – Functions – Contemporary Issues in HRM – Strategic Human Resource Management – Horizons and Challenges of Challenges in the 21st Century.

UNIT-II: Acquisition of Human Resources: Human Resource Planning – Definition – Objectives – Process –Job Analysis – Recruitment – Factors Affecting Recruitment –Prerequisites of a good recruitment Policy- Source of Recruitment.

UNIT-III: Employee Selection: Process of Selection – Selection Policy- Essentials of Selection procedure- Steps in selection procedure- Employer and Employee Relations –Importance –Workers Participation in Management - Collective Bargaining.

UNIT-IV: Employee Training and Development: Importance – Principles of Training - Training Methods - Methods of Performance Appraisal System – Compensation Management - Incentives and fringe benefits.

Suggested Books

1. Aswathappa K. Human Resource and Personnel Management Text and Cases, Tata McGraw Hill.
2. Edwin B. Flippo, Principles of Personnel Management, McGraw Hill.
3. V. Murali Krishna and A. R. Ashok Gowda, Human Resource Management, SevenHills International Publishers, Hyderabad
4. VenkataRatnam C.S. Managing People, Global Business Press, New Delhi.
5. N.K. Singh, Human Resource Management, Excel Publications.
6. P.Subbarao, Human Resource Management, Himalaya Publishing House, New.
7. David Ulrich, Human Resource Management Champions, Harvard Business Scholl Press.

COMSVU 202: MARKETING MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Conceptual framework of marketing and its applications in decision making
2. Requirements for effective segmentation to sustain product demand in the market
3. Factors determining consumer behavior and various decision models
4. Significance of 4P's in marketing of goods and services.
5. Day-to-day contemporary developments and challenges in marketing of goods and services

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Obtain awareness about the current trends in marketing
2. Build conceptual knowledge on the life cycle stages of a new product.
3. Analyse the decision process and factors influencing buying behavior
4. Design the promotion-mix strategies, advertising campaigns and distribution channels.
5. Take proactive measures while taking marketing decisions after the sales.

UNIT-I: Introduction: Importance and functions of Marketing - Approaches to Study Marketing - Rural Marketing - Urban Marketing - Modern Marketing - Traditional Vs. Modern Marketing - Tele Marketing - Digital Marketing.

UNIT-II: Market Targeting: Selecting Target Markets- Market Segmentation - Product Mix - PLC Stages - New Product Development Process.

UNIT-III: Consumer Behavior and Marketing Research: Buying Decision Process - Buyer Behaviour Models; Marketing Research Process– Ethical Issues in Marketing Research

UNIT-IV: Channel and Promotion Management: Types of Channel Members - Sales Promotion – Sales Promotion Methods –Advertising - 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. V. Murali Krishna and K. Archana, Marketing Management, SevenHills International Publishers, Hyderabad
4. Biplab Bose, Marketing Management, Himalaya Publication, New Delhi.
5. William. J. Stanton, Charles Futrell, Fundamentals of Marketing, Tata McGraw Hill.
6. E. Jerome, McCarthy, Essentials of Marketing, PHI.
7. Cundiff EW, Richard RS, Norman, A.P, Govani, Fundamentals of Modern Marketing, TMH.
8. David .J L Hugh. G, Donald. A. Taylor, Ronald. S. Rubin, Marketing Research, Pearson Publication.
9. Ralph Wesfall, Stanley F. Starch, Marketing Research (Text and Cases), Prentice Hall.
10. Boyd and Westfall, Marketing Research-Text and Cases, Dreamtech Press.
11. S.A. Sherlekar, Marketing Management, Himalaya Publishing House.

COMSVU 203: FINANCIAL MANAGEMENT

Program Educational Objectives

This enables the students in understanding of:

1. Key issues involved in financial management and effective decision making
2. How corporations make effective investment decisions regarding the working capital and capital budgeting
3. Measures of cost of capital and financial leverage to form long-term financial policies for business.
4. Various policies and theories for taking effective dividend decision
5. Skills required for corporate restructuring to meet the current requirements

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Measure the risk and return of the various capital budgeting proposals
2. Estimate the management of cash, inventory and receivables for planning working capital
3. Describe how people analyze the corporate leverage under different conditions
4. Analyze and implement suitable financing decisions for evaluating capital structure and cost of capital
5. Seek employment as financial manager, financial analyst, cash manager, project consultant etc

UNIT-I: Financial Management: Objectives – Finance Function –Role of Financial Manager – Time Value of Money; Capital Budgeting Process – Capital Budgeting Techniques: Traditional and Modern (Theory & Problems).

UNIT-II: Working Capital Management: Operating Cycle – Determinants - Cash Management – Receivables Management – Inventory Management (Theory & Problems).

UNIT-III: Financing Decisions: Capital Structure – Concept - Determinants of Capital Structure; Leverages– Cost of Capital – Source of finance (Theory & Problems).

UNIT-IV: Dividend Decision: Forms of Dividend - Dividend Theories (Theory & Problems) Corporate Restructuring: Corporate Mergers and Acquisitions and Takeovers –Different Approaches for Valuation (Theory only).

Suggested Books

1. Van Horne, James C, Financial Management, Prentice Hall of India, New Delhi.
2. M. Thejomoorthy, Financial Management, SevenHills International Publishers, Hyderabad
3. Khan M Y and Jain P K, Financial Management, Tata McGraw Hill Publishers. NewDelhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishers. New Delhi.
5. Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi.
6. Kulkarni P. V., Financial Management, Himalaya Publishing House, New Delhi.
7. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York
8. Ross S.A., Westerfield, R.W. and Jordan, B.D., Fundamentals of Corporate Finance,TMH.
9. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

COMSVU 204 : MODERN BANKING

Program Educational Objectives

This enables the students in understanding of :

1. New trends in banking and electronic payment systems.
2. Monetary policy and its impact
3. Policy reforms on Non-performing Assets and capital adequacy Norms
4. New requirements on opening and closing of accounts.
5. Recent and current payment and settlement systems.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply the modern e-banking services
2. Understand the central bank's monetary policy.
3. Utilise their knowledge of policy reforms on NPAs
4. Understand the KYC policy of the bank
5. Apply the new methods of payment system

UNIT-I: Emerging Trends in Commercial Bank: E-Banking – Mobile Banking - Automated Teller Machines [ATMs], Core Banking solutions - SWIFT transfer - Banking ombudsman Scheme.

UNIT-II: Central Bank & Monetary Policy: Functions of Central Bank – Role of RBI in Regulating and Controlling Banks; Monetary policy - Open Market Operation (OMO).

UNIT-III: Recent Developments in Banking Sector Reforms: Management of NPA's. Capital Adequacy Norms - RBI Guidelines on Know your Customer (KYC) –Anti Money Laundering (AML)- Combating Financing of Terrorism (CFT) –Monitoring of Transactions in Accounts.

UNIT-IV: New Payments and Settlement Systems: Overview of domestic Payment systems – Role of RBI in e-payments - NCPI – Responsibilities of NCPI – UPI- Cyber Security.

Suggested Books

1. O.P.Agarwal, "Modern Banking of India", Himalaya Publishing House, Mumbai, 2017
2. P.N.Varshney, S.L.Gupta and T.D.Malhotra, "Principles of Banking", S.Chand & Sons Publisher, New Delhi, 2005
3. Muraleedhran, "Modern Banking Theory and Practice", PHI Learning Pvt Ltd, New Delhi,
4. K.C. Shekhar and Lakshmy Shekhar, "Indian Banking System", Vikas Publishing House.
5. G. Ravikumar and V. Murali Krishna, "Modern Banking", SevenHills International Publishers, Hyderabad

COMSVU 205 : QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Program Educational Objectives

This enables the students in understanding of :

1. Various statistical tools used in business decision making
2. Basic framework of the research process and designs
3. To identify the various sources of information for data collection
4. Data sources and its analysis through using parametric and non parametric tools
5. How to write research reports and research proposal.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply a range of quantitative and qualitative research techniques to solve business issues.
2. Select the appropriate sample to draw the meaningful results in research
3. Find the optimal solutions with given constraint through the application of statistical tools
4. Demonstrate data analytical skills to draw the meaningful interpretation
5. Prepare various research reports.

UNIT-I: Introduction: Concept and Classification - Types of Research - Steps in Research Process - Sampling. (Theory only)

UNIT-II: Data Source: Data Collection - Questionnaire - Steps in Designing Questionnaire - Data Processing: Editing - Coding - Classification - Tabulation and Graphical Presentation (Theory only)

UNIT-III: Descriptive Stats: Measures of Central Tendency - Dispersion, Skewness & Kurtosis, Correlation & Regression (Theory & Problems)

UNIT-IV: Data Analysis and Interpretation: Statistical Tools and Techniques for Analysis - t test - F test - Chi square test - ANOVA; Interpretation of Data - Research Report Writing - Structure. (Theory & Problems)

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. Anand Sharma, Quantitative Techniques for Decision Making, Himalaya Publishing House,
4. M. Bhupathi Naidu, Quantitative Techniques for Business Decisions, Amaravathi Publishers, Hyderabad
5. Panneer Selvam, R., Research Methodology, Prentice Hall of India, New Delhi.
6. Sachdeva, J.K., Business Research Methodology, Himalaya Publishing House, New Delhi.

COMSVU 206: DIRECT TAX

Program Educational Objectives

This enables the students gain understanding of :

1. Basics of Income Tax Act and its implications.
2. Various provisions and how to compute taxable income of an individual.
3. Different sources of income and the tax provision.
4. The hierarchy of Income tax authorities, TDS and e-filing procedures.
5. Qualified savings eligible for deduction u/s 80C.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the basic concept and procedures of Income Tax Act, and how to determine the Residential Status, Scope of Total Income, Capital, Revenue and Exempted Incomes.
2. Recognize the tax provisions and computations of taxable income from salary.
3. Compute taxable income from Profits and Gains of Business or Profession and capital gain.
4. Determine the Income from Other Sources, Deduction from Gross Total Income and Assessment of Individuals
5. Gain awareness about the duties of Income Tax Authorities, PAN Card, Tax Deducted at Source and Practical Applications of E-Filing

UNIT-I: Introduction: Meaning – Concept – Types of Taxes –Objectives –Advantages and Disadvantages of Direct Taxation – Assesses – Previous year – Assessment year – Residential Status – Exempted Incomes (Theory).

UNIT-II: Income from Salaries and House Property: Computation of salary income - Deductions from salary income; Income from House Property: Computation of income from house property (Theory & Including problems).

UNIT-III: Income from Capital Gains and Business & Professions: Short term and Long term capital gain – Income from business – Income from Professions (Theory & Including problems).

UNIT-IV: Income from Other Sources & Computation of Total Income: Computation of Income from Other Sources – Set-off and carry Forward of Losses -Tax Deducted at Source (TDS) –Tax Collected at Source (TCS) – Assessment of Individuals –Advance tax – Refunds – Penalties (Theory & including problems).

Suggested Books

1. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. H.C.Mehrotra, “Income Tax Law & Practice”, Prentice Hall Pvt Ltd, New Delhi.
3. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
4. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.
5. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.
6. Dinkar Pagare, Income Tax and Practice, Sultan Chand and Sons, New Delhi.

COMSVU 301: ACCOUNTING FOR MANAGERIAL DECISIONS

Program Educational Objectives

This enables the students in understanding of :

1. Various tools and techniques available in Management Accounting.
2. Accounting for Decision making
3. In-depth knowledge about the applications of Marginal Costing Techniques.
4. Divisional performance and transfer pricing.
5. Responsibility accounting and management reporting.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Relate and select appropriate tools for managerial decision making.
2. The applications of various marginal costing techniques for managerial decision making.
3. The cost behaviour for managerial decision making.
4. Evaluate divisional performance and transfer pricing of businesses.
5. Analyse and apply the responsibility accounting and importance of management reporting.

UNIT-I: Managerial Accounting: Concept – Nature and Scope – Uses and Limitations - Cost Analysis for Pricing Decisions - Break-Even Pricing - Target Pricing - Conversion Cost Pricing - Differential Cost Pricing.

UNIT-II: Business Decisions: Cost Behavior – Relevant Costs –Determination of Sales Mix – Make or Buy Decisions – Equipment Replacement Decision – 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.

UNIT-IV: Responsibility Accounting (RA): Concept - Types of Responsibility Centres – Responsibility Accounting Reports –Management Reporting: Concept – Modes of Reporting – Essentials of Good Report.

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. PrashanthaAtma, Cost and Management Accounting, HPH.
8. Sharma, R.K. and Guptha, S.K. Management Accounting, Kalyani Publishers, Ludhiana.

COMSVU 302: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Techniques for measuring risk and return of various securities
2. Different kinds of investment and valuation of securities
3. Rules of analyzing the economic, industry and company factors in investment
4. Technical indicators and signals to study the market behavior of stocks
5. Procedure for developing an ideal portfolio for various investors based on portfolio theories

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Analyse the various investment Avenues and Risk and return on Investments.
2. Develop and evaluate the Time value of money and Bond valuation
3. Apply and analyze the tools while taking the investment decisions.
4. Create and develop a portfolio for an investor based on few theories.
5. Understand and evaluate the portfolio performance.

UNIT-I: Investment: Concept - Investment Avenues -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 - Technical Analysis - Efficient Market Hypothesis (Theory and Problems).

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

UNIT-IV: Portfolio Management: Nature and Scope of Portfolio Management - Markowitz's Model – Sharpe's Index Model; Capital Market Theory - CAPM. (Theory and Problems)

Suggested Books

1. Donald E.Fischer and Ronald J.Jordan, Security Analysis and Portfolio Management, 6thEd., Prentice Hall of India, 2000.
2. Prasanna Chandra, Security Analysis and Portfolio Management, 2th Ed., Tata McGrawHill.
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

COMSVU 303: CORPORATE TAX AND GST

Program Educational Objectives

This enables the students in understanding of :

1. Various tax issues for decision making and innovative ideas in Corporate Tax in India
2. Basics and latest developments in the areas of Indirect taxes
3. Importance of enhancing the national revenue through GST.
4. Classification of goods and services exempted from tax
5. Procedure for registration and collection of taxes

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the Constitutional provisions pertaining to corporate taxes in India.
2. Design the effective tax planning for managing the profitability
3. Assess the need for one nation, one tax and one market through GST
4. Prepare and submit the returns of GST
5. Seek employment avenues in corporate sector or GST Domain.

UNIT-I: Company Taxation: Introduction –Types of Companies – Residential Status of a Company – Incidence of Tax – Income Sources – Agricultural and Nonagricultural – Income Computation of Gross Total Income of a Company (Theory & Problems).

UNIT-II: Tax Planning and Incentives for Export Promotion: Tax Planning for new business - Schemes for encouraging exports – Import duty relief schemes – Special Economic Zones (SEZs) – Export Processing Zones (EPZs) – Salient features of Software Technology Parks (STPs) (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 process for GST – GST Slabs in India (Theory only).

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

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, KalyaniPublishers
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, GSTThe Essentials of Goods and Services Tax: 2017, Himalaya Publishing House.

COMSVU 304 : RURAL AND AGRICULTURAL MARKETING

Program Educational Objectives

This enables the students in understanding of :

1. Concepts of rural and agricultural marketing
2. Procedures used by successful rural marketers
3. Marketing facilities available in rural areas
4. Sense of grading and packaging of agricultural products
5. Role of social media in advertising the rural and agricultural products.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply marketing concepts in rural areas
2. Apply the suitable rural marketing principles in contemporary world
3. Confidently use their expertise to establish the agricultural super markets
4. Explore possibilities to establish portable rural markets
5. Gain expertise in grading and packaging practices

UNIT-I: Rural marketing: Concept, nature, Significance of Rural Marketing, characteristics - Factors contributing to growth of rural markets, rural market vs. urban Market - Issues in Rural Marketing.

UNIT-II: Marketing of products and commodities in rural areas: planning – pricing - promotion and management - media planning.

UNIT-III: Marketing of agricultural inputs: marketing of fertilizers – pesticides - seeds, tractors - Agricultural marketing and economic development – Role of Social media in advertising the products

UNIT-IV: Grading and Packaging of agricultural products: Grading - advantages and disadvantages of grading - concept of packaging -advantages and disadvantages of different packing materials

Suggested Books

1. Ministry of Agriculture, Government of India, Annual Reports and Survey Reports
2. Gopalaswamy, Rural Marketing, Wheeler Publishers
3. Nayyar and Ramaswamy, Globalization and Agricultural Marketing, Rawat Publications
4. Rajagopal, Managing Rural Business, Wheeler Publishers
5. Rajagopal, Organising Rural Business, Sage Publishers

COMSVU 305 : FINANCIAL INSTITUTIONS, MARKETS AND SERVICES

Program Educational Objectives

This enables the students in understanding of :

1. The concepts of financial markets and institutions involved in providing services to the organizations.
2. Various fundamentals of Financial Instruments and services and its functions in business and stock market.
3. Modern concepts related to ease of banking services and its uses
4. Basic knowledge of risk management through insurance facilities
5. Importance of savings and investments with the support of mutual fund schemes

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gain fundamental knowledge about Indian financial system and its functions
2. Deal trading at money market and capital markets
3. Find the resources for establishing a venture through various sources of financing
4. Use their expertise on SEBI guidelines related to Stock market, factoring, credit rating, credit cards, hire purchase, leasing, mutual funds and merchant banking
5. Seek jobs as financial analyst, stock broker, merchant bankers, factoring agents, portfolio managers

UNIT-I: Financial Institutions: Concept – Structure of Indian Financial System – RBI and its Functions – Role of RBI in Banking System - Commercial Banks – Foreign Banks – Co-operative Banks.

UNIT-II: Financial Markets: Money Market – Instruments – Capital Market – Primary and Secondary Markets – Listing and Delisting – Role of SEBI in Financial Markets.

UNIT-III: Financial Services: Concept – Lease Finance - Hire Purchase Finance - Factoring Service – Venture Capital Finance – Life Insurance – Non life insurance.

UNIT-IV: Mutual Funds and Merchant Banking: Concept –Types - Mutual Funds Schemes – SEBI Guidelines; Merchant Banking: Concept - Functions and Growth.

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. Mandura Jeff, Financial Markets and Institutions, West Publishing Company.

COMSVU 306 : SERVICES MARKETING

Program Educational Objectives

This enables the students in understanding of :

1. Service marketing of companies in offering services as a product.
2. Importance of services in the modern Indian economy
3. New trends in service marketing
4. Service operations and service quality related to the customer experience
5. Issues faced by the service firms in customer attraction and retention

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Know and understand how the service industry works
2. Analyse and apply the knowledge for enhancing service quality in industry
3. Evaluate the pros and cons of Service Delivery in Cyberspace
4. Prepare and present case studies on application service marketing
5. Gain practical knowledge in marketing of service products

UNIT-I: Services Marketing: Introduction – Characteristics - Importance of Services - Classification of Services; Services in the Modern Indian Economy.

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

UNIT-III: Distribution and Promotion of Services: Distribution in a Services Context - Decisions about Time and Place of Delivery - Modes of Delivery - Distribution Channels.

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

COMSVU 401: ENTREPRENEURSHIP AND INNOVATION

Program Educational Objectives

This enables the students in understanding of :

1. Different dimensions of entrepreneurship and to inculcate the spirit of entrepreneurship in students.
2. Conceptual framework of entrepreneurship development along with the support of financial institutions
3. Challenges and opportunities for entrepreneurial career and to establish the start ups.
4. Scenario of financial support for promoting entrepreneurship development
5. Aspects of government schemes and policy initiatives for launching new ventures.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the entrepreneurship concepts, qualities and risk taking.
2. Identify and apply the principles of entrepreneurship and growth strategies on family business
3. Recognize and select the best financial resources to start new venture
4. Become expertise through Entrepreneurship Development Programmes
5. Provide employment opportunities through startups

UNIT-I: Entrepreneurship: Concept – Characteristics of an Entrepreneur – Functions – Types of Entrepreneur – Role of Entrepreneurship in Economic Development - Women Entrepreneurship.

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

UNIT-III: Small Enterprises: Opportunities for Entrepreneurial Career Role of Small Enterprises in Economic Development – Problems of Small Enterprises – Government Policy for SSIs- Need for Tax Benefits- Role of Startups in Industrialization.

UNIT-IV: Institutional and Policy Initiatives for Promotion of ED: Need for Institutional Finance – Commercial Banks – KVIC – SIDO - NSIC Ltd- SIDBI - DIC - SFC.

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.

COMSVU 402: LEGAL ASPECTS OF BUSINESS

Program Educational Objectives

This enables the students in understanding of :

1. Salient features and provisions of Indian contract Act
2. Various negotiable instruments in business transactions
3. Issues related to the fraudulent practices in sales
4. Importance of cyber crimes and penalties
5. Legal aspects on companies and partnership act

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gain knowledge on various contracts and its applications
2. Aware and evaluate the various fraudulent transactions in trade and commerce
3. Identify and Control the unfair trade practices
4. Assess and identify the overcoming measures on cybercrimes
5. Comprehensive awareness about companies and partnership acts

UNIT-I: Indian Contract Act, 1872: Elements of a valid contract - Discharge of a contract - Quasi contracts - Special contracts - Contracts of indemnity and guarantee - contracts of bailment and pledge.

UNIT-II: Negotiable Instruments Act, 1881: Types of negotiable instruments - Negotiation and Assignment - Dishonour and discharge of negotiable instruments.

UNIT-III: Sale of Goods Act, 1930: Sale and agreement to sell - Doctrine of Caveat Emptor - Rights of unpaid seller and rights of buyer - The Information Technology Act, 2000 - Cyber crimes and penalties

UNIT-IV: The Companies Act, 2013: Nature and kinds of companies - Company formation - Management, meetings and winding up of a joint stock company - Limited Liability Partnership.

Suggested Books

1. Gulshan, S.S & Kapoor, G.K. A Handbook of Business law.
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Sen Mitra : Commercial and Industrial law.
4. Pillai Bhagavathi, Business Law , S.Chand.
5. Business Laws, Maruthi Publishers

COMSVU 403: INTERNATIONAL BUSINESS

Program Educational Objectives

This enables the students in understanding of :

1. Basic knowledge of International business.
2. Concept and theories of International business.
3. Foreign Direct Investment and Foreign Portfolio Investment.
4. Regional Economic Integration and levels of Regional Economic Integration.
5. Role of International Economic Institutions

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gain basic knowledge of international Business
2. Get acquainted with the theories of international business
3. Analyse the importance of Foreign Direct Investment and Foreign Portfolio Investment
4. Develop the understanding on Regional Economic Integration and levels of Regional Economic Integration.
5. Gain familiarity about the function and role of International Economic Institutions.

UNIT-I: International Business: Scope and importance of International Business – Globalization and its drivers – modes of entry into international business – Tariff and non-tariff barriers – India's foreign trade policy.

UNIT-II: Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI): Types of FDI – India's FDI policy – Balance of Payments (BOP) – Importance and components of BOP.

UNIT-III: Regional Economic Integration: Levels of Regional Economic Integration –Regional Trade Agreements – European Union (EU) – ASEAN – SAARC – NAFTA.

UNIT-IV: International Economic Institutions: IMF – World Bank – UNCTAD – World Trade Organisation (WTO) – TRIPS – TRIMS.

Suggested Books

1. P. SubbaRao, International Business, Himalaya Publishing House, New Delhi.
2. Chary, Elements of International Business, Wiley Publications.
3. Charles W.L. Hill, G. Thomas M. Hult & Rohit Mehtani, International Business-Competing in the global market place, McGraw Hill Education.
4. Sumathi Varma, Fundamentals of International Business, Pearson Publications.

COMSVU 404 : FINANCIAL DERIVATIVES

Program Educational Objectives

This enables the students in understanding of :

1. Concept of derivatives and its types and functions of derivatives market in India.
2. Forward contract and future contracts and its trading mechanism, differences between forwards and futures.
3. Options and its pricing model and dealing with derivate instruments in derivative market.
4. Swaps and evaluation of swaps.
5. Hedge management process, designing the hedge strategy, evaluating and monitoring the hedge position.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply knowledge of derivate markets and its function in India.
2. Utilise the knowledge on forward contract and various future contracts and its trading mechanism, and able to differentiate forwards and futures
3. Trade in options market using option strategies.
4. Use their acquaintance on swaps and evaluation of swaps in derivate markets.
5. Evaluate and monitor hedging process in derivative market

UNIT-I: Financial Derivatives: Meaning - Characteristics of Derivatives - Types of Derivatives: Forwards – Futures – Options - Swaps – Benefits and Risks of Derivative Markets – Hedging – Risk Management Strategies.

UNIT-II: Futures Forward Contract: Forward Contract- Futures contract –Distinction between Forward Contract and Future Contract.

UNIT-III: Options: Meaning - Features -Types of Options Contracts - option Payoff - Option Strategies - Options Valuation- Option Pricing Models - Option contract in India

UNIT-IV: Swaps: Concept of Swaps- Types of Swaps - Uses of Interest Rate Swaps - Currency Swaps - Credit Swaps.

Suggested Books

1. Keith Redhead Financial Derivatives – An introduction to Futures Forward, Options, Prentice Hall of India.
2. John C. Hull, SankarshanBasu, Options, Futures and Other Derivatives, Seventh Edition, Pearson Education, New Delhi.
3. SL Gupta, Financial Derivatives: Theory Concepts and Problems, Prentice Hall India.

COMSVU 405 : INTERNATIONAL FINANCIAL MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Theory of international finance and its real world applications in business decision making
2. Recent changes in global financial markets (banking, debt and equity)
3. Conceptual framework of international monetary system and its regimes
4. Concepts of Forex market, and its operation in the world market
5. Foreign exchange risk, factors affecting risk and its exposure.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gauge the factors responsible for emergence of globalized financial markets.
2. Identify and use the importance of international financial management and its instruments
3. Use their awareness of clearing and settlement (offshore) procedures at international trade.
4. Applying the currency exchange mechanism involved in and handles risk management techniques in forex market.
5. Secure jobs in Multi National Corporations with the knowledge on foreign currency

UNIT-I: International Financial Management: Concept – Scope – International Financial Instruments - Role of International Financial Manager – Finance Function – Emerging Challenges – Global Financial Markets.

UNIT-II: International Monetary System: Introduction – Role of International Monetary Fund (IMF) – IBRD (World Bank) – International Liquidity - Domestic Vs Offshore Markets – Euro Markets.

UNIT-III: Foreign Exchange Market: Components of Foreign Exchange Market – Functions - Structure of Forex Markets - Foreign Exchange Rate Mechanism –Foreign Exchange Market in India.

UNIT-IV: Foreign Exchange Risk and Exposure: Exchange Risk Management –Types of Risk – Tools and Techniques of Foreign Exchange Risk Management; Exposure – Types of Exposures.

Suggested Books

1. P.G.Apte, International Financial Market, Tata McGraw Hill Publishing House, NewDelhi
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.

COMSVU 406: PROJECT REPORT & VIVA-VOCE

S V UNIVERSITY

I/II/III/IV Semester, M.Com Degree Examination, Month, Year
(Semester Scheme – CBCS as per NEP)

COMMERCE

MODEL QUESTION PAPER

Paper No: Title of the Paper

Time: 3hrs

Total Marks: 75

SECTION A

Answer any **FIVE** of the following
Each question carries 3 marks (5x3=15 Marks)
Each answer should not exceed one page

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

SECTION B

Answer **ALL** the following questions
Each question carries 15 marks (4x15=60 Marks)
Each answer should not exceed six pages

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

Or

Or

Or

Or