

# **MASTER OF COMMERCE (FM)**

**(M.Com)**

***SYLLABUS & REGULATIONS***  
***WITH EFFECT FROM 2025-2026***

**MASTER OF COMMERCE(FM)**  
**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<sup>+</sup> Grade

**Tirupati, Andhra Pradesh - 517502**

## VISION

The **M.Com(FM)** 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.

<b>Program Educational Objectives (PEOs)</b>	
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.

<b>Program Specific Outcomes (PSOs)</b>	
After the successful completion of <b>M.Com</b> 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

<b>Program Outcomes (POs)</b>	
On successful completion of the <b>M.Com</b> 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(FM)**

	Course Code	Title of the Course	No. of Credits	Internal Assessment	Semester End Exams	Total Marks
<b>Semester - 1</b>	COMFSVU101	Organizational Behaviour	4	30	70	100
	COMFSVU102	Managerial Economics	4	30	70	100
	COMFSVU103	Business Environment and Policy	4	30	70	100
	COMFSVU104	Business Ethics	4	30	70	100
	COMFSVU105	Corporate Financial Accounting	4	30	70	100
	COMFSVU106	Techniques of Cost Accounting	4	30	70	100
<b>Total</b>			<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>
<b>Semester - 2</b>	COMFSVU201	Human Resource Management	4	30	70	100
	COMFSVU202	Marketing Management	4	30	70	100
	COMFSVU203	Financial Management	4	30	70	100
	COMFSVU104	Modern Banking	4	30	70	100
	COMFSVU205	Quantitative Techniques for Business Decisions	4	30	70	100
	COMFSVU106	Direct tax	4	30	70	100
<b>Total</b>			<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>
<b>Semester - 3</b>	COMFSVU301	Accounting for Managerial Decisions	4	30	70	100
	COMFSVU302	Security Analysis and Portfolio Management	4	30	70	100
	COMFSVU303	Tally with GST Applications	4	30	70	100
	COMFSVU304	International Business	4	30	70	100
	COMFSVU305	Personal Financial Planning	4	30	70	100
	COMFSVU306	Services Marketing	4	30	70	100
<b>Total</b>			<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>
<b>Semester - 4</b>	COMFSVU401	Entrepreneurship and Innovation	4	30	70	100
	COMFSVU402	Tax Planning & Management	4	30	70	100
	COMFSVU403	Internal Audit and standard Audit Practices	4	30	70	100
	COMFSVU404	Financial Derivatives	4	30	70	100
	COMFSVU405	International Financial Management	4	30	70	100
	COMFSVU406	Project Report & Viva-Voce	4	-	100	100
<b>Sub Total</b>			<b>24</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Grand Total</b>			<b>96</b>	<b>690</b>	<b>1710</b>	<b>2400</b>

## COMFSVU 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 21<sup>st</sup> 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, SunRaise 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.

## COMFSVU 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 & Chakravarthy, 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.

## COMFSVU 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.

## COMFSVU 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

## COMFSVU 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.

## COMFSVU 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

## COMFSVU 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.

## COMFSVU 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.

## COMFSVU 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.

## COMFSVU 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

## COMFSVU 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.

## COMFSVU 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.



**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**

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**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