

VINAYAKA MISSIONS UNIVERSITY				
FACULTY OF COMMERCE - CBCS				
CURRICULAM 2017				
MASTER OF COMMERCE - M.COM				
SEMESTER	SUBJECT CODE	TITLE	CREDIT	TOTAL CREDITS
I	C1	Marketing Management	4	22
	C2	Accounting for Managerial Decisions	4	
	C3	Financial Management	4	
	C4	Advanced Management Concepts	4	
	DSE1	Discipline Specific Elective – I	4	
	GE1	Generic Elective – I	2	
II	C5	Advanced Cost Accounting	4	22
	C6	Investment Analysis and Portfolio Management	4	
	C7	Advanced Business Statistics	4	
	C8	E-Commerce	4	
	DSE2	Discipline Specific Elective – II	4	
	GE2	Generic Elective – II	2	
III	C9	Research Methodology	4	22
	C10	Advanced Corporate Accounting	4	
	C11	Human Resource Management	4	
	DSE3	Discipline Specific Elective – III	4	
	GE3	Generic Elective – III	2	
	CC1	Human Rights	4	
IV	C12	Income Tax and Tax Planning	4	24
	C13	Indirect Taxes	4	
	C14	Practices Banking	4	
	DSE4	Discipline Specific Elective – IV	4	
	CC2	Project & Dissertation	8	
	<b>TOTAL</b>			

DISCIPLINE SPECIFIC ELECTIVE COURSE - ANY 4 COURSE			
4 Credits Per Course - (16 Credits)			
S.No	Discipline Specific Elective	Credits	Total
1	Business Environment	4	4 x 4 = 16
2	Organizational Behaviour	4	
3	Corporate Legal Frame Work	4	
4	International Business	4	
5	Resource Management Techniques	4	
6	Retail Marketing	4	
7	Principles and Practice of Insurance	4	
8	Strategic Management	4	

Generic Elective / Supportive Course - Any 3 Course			
2 Credits Per Course - (6 Credits)			
S.No	Generic Elective	Credits	Total
1	Principles of Accounting	2	3 x 2 = 6
2	Principles of Modern Banking	2	
3	Principles of Personal Finance	2	
4	Principles of Insurance Management	2	
5	Business Research Methods	2	
6	Bank Credit Management	2	

Compulsory Courses - 12 Credits			
S.No	Compulsory Courses	Credits	Total
1	Human Rights	4	4 + 8 = 12
2	Project & Dissertation	8	

NATURE OF COURSE	NO OF COURSES	CREDITS
Core Course	14	56
Discipline Specific Elective	4	16
Generic Elective	3	6
Compulsory Courses	2	12
<b>TOTAL</b>	<b>23</b>	<b>90</b>

**VINAYAKA MISSIONS UNIVERSITY**

**Faculty of COMMERCE**

**Curriculum and Syllabus**

**For M.COM - GENERAL**

**For the academic year starting from 2017-2018 onwards**

**M.COM. - GENERAL SYLLABUS DETAILS**

**Note for ANNEXURE-II**

1. A teacher may mark out topics of the syllabus which are left for self-learning by each individual student. This may be followed by interaction with the teacher in small groups.
2. A teacher may list out additional topics, beyond the scope of laid down syllabus, for industrial relevant and futuristic significance in consultation with the Head of the Department. The Institute shall make suitable arrangement to cater to these needs. Home assignment shall be designed as to inspire individual effort, creativity and usage of Library and Internet resources.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - I

## DISCIPLINE SPECIFIC CORE COURSE – COMPULSORY - I

## MARKETING MANAGEMENT

<b>Objective</b>	:	To study the strategy that firms implement to satisfy customers needs, increase sales, maximize profit and beat the competition.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**12 Hours****UNIT I**

Introduction - Marketing Management - Nature and Scope of Marketing – Marketing Concepts - Marketing Process - Marketing Functions - Market Mix - Market Planning - Organizing - Market Environment.

**12 Hours****UNIT II**

Product Planning and Policy - Product Mix - Product Development- Product Life Cycle - Grading - Standardisation - Packaging.

**12 Hours****UNIT III**

Buying Decision - Consumer Behaviour - Meaning - Nature - Factors Influencing Consumer Behaviour - Buying Decision Process - Market Segmentation.

**12 Hours****UNIT IV**

Pricing Decision - Factors affecting Price Determination - Pricing Policies and Strategies - Distribution Decision - Nature - Functions - Channels of Distribution - Types of Channels - Intermediaries.

**12 Hours****UNIT V**

Promotional Decisions - Promotional Mix - Communication Process - Advertising and Salesmanship - Marketing Research and Information – Green Marketing.

**Lecture Hours : 60****Tutorial Hours : 0****Total Hours : 60**

**REFERENCE:**

1. Phillip Kotler - Principles of Marketing- Prentice-hall India Pvt ltd.
2. Stanton, WilliamJandcharies - Future - Fundamentals of Marketing.
3. C.B. Gupta &Rajan Nair– Sultan Chand & Sons, New Delhi.
4. Sherlerkar - Marketing Managemen-Himalaya Publishing House Pvt Ltd.
5. DhruvGrewal and Michael Levy – McGraw Hill Education India Private Ltd, B-4 Sector – 63, GautamBudh Nagar, Noida, U.P.-201301.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - I

## DISCIPLINE SPECIFIC CORE COURSE – COMPULSORY - II

## ACCOUNTING FOR MANAGERIAL DECISIONS

<b>Objective</b>	:	To know the provisions of accounting information in order to better inform themselves before they decide matters within their organizations, which aids their management and performance of control functions.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**12 Hours****UNIT I**

Accounting for Managerial Decisions - Meaning, Scope and Importance-**Accounting standards.**

**12 Hours****UNIT II**

Fund Flow Statement and Cash Flow Statement.

**12 Hours****UNIT III**

Budgeting - Meaning and Concept - Essentials of Good Budgeting - Types of Budgets - Sales, Production, Material, Purchase Budgets - Flexible Budgets - Cash Budget - Zero Based Budgeting.

**12 Hours****UNIT IV**

Standard Costing - Techniques - Different Variances and their Analysis - Material – Labour - Overhead and Sales Variances.

**12 Hours****UNIT – V**

Marginal Costing –Meaning and Concept –Advantages and Limitations –Application of marginal costing techniques –Make or Buy, Import or Make, Own or Lease –Key factor – Break even analysis.

**Note:**

Distribution of Marks between theory and problem shall be 20% and 80%.

**Lecture Hours : 45****Tutorial Hours : 15****Total Hours : 60****REFERENCE:**

- 1) Maheswari S.N. – Management Accounting – Sultan Chand & Sons, New Delhi.
- 2) Reddy and Murthy – Management Accounting - Margam Publications, Chennai.
- 3) Pillai&Pagavathi – Management Accounting - S. Chand & Co., New Delhi.
- 4) Jerold Zimmerman - Accounting for Decision making and Control, McGraw Hill, U.P.
- 5) A. Murthy & S. Gurursamy - Essentials of Management Accounting, Vijay Nicole, Imprints Private Limited, Chennai – 29.
- 6) MY Khan and PK Jain – Management Accounting – McGraw Hill, U.P.
- 7) Dr.V.R. Palanivelu – Accounting for Management, University Science Press, NewDelhi-110002.
- 8) Periasamy.P – A textbook of financial cost and management accounting – Himalaya publications Pvt. Limited



## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - I

## DISCIPLINE SPECIFIC CORE COURSE – COMPULSORY - III

## FINANCIAL MANAGEMENT

<b>Objective</b>	:	To understand the applying general management principles to financial resources of the enterprise.
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3 1 0 4

12 Hours

**UNIT – I**

Financial management – Meaning and Nature – Scope of Finance, Objectives of Financial management – Profit maximization and wealth maximization – Finance Functions – Role of Finance manager.

12 Hours

**UNIT –II**

Cost of Capital – Meaning and Significance of Cost of Capital, Calculation of Cost of debts, Equity shares, Preference shares and Retained earnings – Leverages - concept and Importance, Operating leverage, Financial leverage and Combined leverages.

12 Hours

**UNIT – III**

Capital structure – Meaning and Feature, Theories of Capital Structure – Factors Determining Capital Structure.

12 Hours

**UNIT- IV**

Investment Decision – Nature of Investment Decision, Importance, Kinds of Investment Decision, Capital Budgeting – Evaluation Techniques – Pay back Period, NPV, IRR and ARR.

12 Hours

**UNIT – V**

Dividend Policy and Theories – M M Hypothesis – Gordon Model – Walter Model.

**Note:** Theory 60%, Problem - 40%.

Lecture Hours : 45

Tutorial Hours: 15

Total Hours : 60

**REFERENCE BOOKS:**

1. Khan- M.Y. and Jain, *FM Test and Problems*, Tata McGraw Hill Co.
2. Pandey I.M *Financial Management*, Vikas Publications.
3. Prasanna Chandra – *FM Theory and practice* – Tata McGraw Hill Co.
4. Sharma PK and Shasti –*Financial Management* Kalayani Publishers.
5. Srivastara R.M. *Financial Management* – PragatiPrakashan, Meerat.
6. Knlkarni&Satyaprasad - *Financial Management* – *Himalaya Publishing House Pvt Ltd.*
7. Dr. V.R. Palanivelu, *Financial Management* – S.Chand Publishing, New Delhi-110 055.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - I

## DISCIPLINE SPECIFIC CORE COURSE – COMPULSORY - IV

## ADVANCED MANAGEMENT CONCEPTS

<b>Objective</b>	:	To expand the knowledge and skills in strategy, finance, decision analysis and marketing.
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L	T	P	C
4	0	0	4
<b>12 Hours</b>			

**UNIT - I**

Managing in 21st century – Global environment – cultural and ethical environment – Managing for quality – Japanese Management.

**12 Hours****UNIT - II**

Strategic Management and Learning organizations – Decision making and creativity.

**12 Hours****UNIT - III**

TQM – what is TQM – ISO 9000 and 14000 Overview – Importance steps in ISO Registration – ISO in Indian Companies.

**12 Hours****UNIT - IV**

Business process reengineering – Managing – need, responsibility and implementation of BPR limitations, BPR in Indian Industry.

**12 Hours****UNIT - V**

Information Technology and its impact on management – Indian contribution to the Management thought vedic management concepts – Bhagavat Gita – Tirukkural – contemporary issues – women in management.

**Lecture Hours : 60****Tutorial Hours : 0****Total Hours : 60****REFERENCE**

1. Stephen Robbins, Management 7th Ed Pearson Education, New Delhi, 2002.
2. Gary Dressler, Management Prentice Hall (Pearson Education) 2001
3. DoedeKeuning, Management A Contemporary Approach Prentice Hall (Pearson Education) 1998.
4. Gregory Bounds, Beyond Total Quality Management, McGraw-Hill, 1994.
5. Luis Gomez – Meijia et.al. Management, McGraw Hill-2001.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - I

## DISCIPLINE SPECIFIC ELECTIVE COURSE - I

## BUSINESS ENVIRONMENT

<b>Objective</b>	:	To know the sum total of all external and internal factors that influence a business.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**12 Hours****UNIT: I**

Meaning – Nature - Importance and Elements of Business Environment – Components of Business Environment. Business Strategy and its relation to Environment.

**12 Hours****UNIT: II**

Economic Environment, Economic Policies, LPG policies and II & IIIrd Generation of Economic Reforms, Political Environment.

**12 Hours****UNIT: III**

Social & Cultural Environment.

**12 Hours****UNIT: IV**

Technological & Ecological Environment.

**12 Hours****UNIT: V**

Global Business Environment – Global Financial Environment – Integration of Economies.

**Lecture Hours : 60****Tutorial Hours : 0****Total Hours : 60**

**REFERENCE:**

1. NamithaGopal – Business Environment, McGraw Hill Education (India) Pvt. Ltd. Noida, U.P
2. Cherunilam,Francis – Business Environment , Himalaya Publishing House Pvt Ltd.
3. Aswathappa.K – Business Environment for Strategic Environment, Himalaya Publishing House

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR M.COM. - GENERAL**  
**SEMESTER - I**  
**DISCIPLINE SPECIFIC ELECTIVE COURSE - I**  
**ORGANIZATIONAL BEHAVIOUR**

<b>Objective</b>	<b>:</b>	To understand the central idea of the study of organizational behavior is that a scientific approach can be applied to the management of workers.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>12 Hours</b>			

**UNIT I**

Concept - Nature & Scope – approaches and models. - Importance - Role of OB.

**12 Hours****UNIT II**

Individual Behaviour - Components - Factors – Models Learning - Process – Models - Personality Theories - Determinants - Attitudes and Values – IQ , EQ-SQ .

**12 Hours****UNIT III**

Group Behaviour – Theories of Group – Group Cohesiveness and Group Dynamics.

**12 Hours****UNIT IV**

Inter Personal Communication - Functions - Process - Barriers – Forms – Transactional analysis - Stress Management - Forms - Stages - Causes – Effects – Stress bustors.

**12 Hours****UNIT V**

Organisational Change – Organisational Climate & Culture – OD & Organisational effectiveness, and Organisational Commitment.

**Lecture Hours : 60**  
**Tutorial Hours : 0**  
**Total Hours : 60**

**REFERENCE:**

- 1) L.M. Prasad - Organisational Behaviour, Sultan Chand & Sons, New Delhi.
- 2) K. Aswathappa - Organisational Behaviour, Himalaya Publishing House, Mumbai.
- 3) M.N. Mishra - Organisational Behaviour, Vikas Publishing, House Pvt Ltd, New Delhi.
- 4) Uma Sekaran - Organisational Behaviour, Tata McGraw Hill.
- 5) Saiyadain - Organisational Behaviour, Tata McGraw Hill.
- 6) Sekaran - Organisational Behaviour: Text & Cases Tata McGraw Hill.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - I

## Generic Elective / Supportive Course - I

## PRINCIPLES OF ACCOUNTING

<b>Objective</b>	:	To understand the broad underlying concepts which guide accountants when preparing financial statements.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**6 Hours****UNIT –I**

Accounting Principles, Concepts and Conventions - Nature and Scope of Book - Keeping – Advantages and Disadvantages – Accounting Standards.

**6 Hours****UNIT –II**

Double Entry System of Book - Keeping - Rules of Debit and Credit - Ledgers - Posting - Subdivision of Journal - Petty Cash Book, Columnar Cash Book - Bank Reconciliation Statement

**6 Hours****UNIT –III**

Trial Balance - Preparation of Trial Balance - Capital and Revenue - Expenditure and Receipts - Rectification of Errors.

**6 Hours****UNIT –IV**

Final Account -Trading Account - Profit and Loss Account - Balance Sheet.

**UNIT –V****6 Hours**

Financial Statement Analysis - Ratio Analysis: Profitability Ratios – Liquidity ratios – Performance Ratios – Construction of Balance sheet.

**Lecture Hours : 30****Tutorial Hours: 0****Total Hours : 30****REFERENCE BOOKS**

1. Gupta R.L and Gupta V.K Financial Accounting.
2. Reddy T.S. & Murthy A - Advanced Accountancy
3. Maheswari S.N., & Maheswari S.K -An Introduction to Advanced Accountancy
4. Maheswari S.N., Pillai & Bhagavathi – Management Accounting.



## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - I

## Generic Elective / Supportive Course - I

## PRINCIPLES OF MODERN BANKING

<b>Objective</b>	:	To give better administrations to the customers and to increase focused points of interest commercial banks or present day banks must be cautious about their administrations.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**UNIT – I****6 Hours**

Banking – Definition – Banking System – Role of Banks in Economic Development – Central Bank – Functions – Credit Control Measures – Role of RBI in Regulatory and Controlling Banks.

**6 Hours****UNIT – II**

E-Banking – meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Banking – Future outlook.

**6 Hours****UNIT – III**

Mobile Banking – meaning – Services – Security Issues – Telephone Banking – Mechanism – Telephone Banking System – Call Centers.

**6 Hours****UNIT – IV**

ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Digital Money – Mode of Issue and Implications – E-Money and Monetary Policy – Policy issues of RBI – Electronic Funds Transfer System.

**6 Hours****UNIT – V**

Indian Financial Network – Features – Application – Recent trends in Indian Banking – Payment Banking– Negotiable Instruments – Characteristics – Types – Paying Banker – Collecting Banker – Rights and Duties. Practical applications of Digital Banking.

**NOTE:** Question Paper shall cover 100% Theory.

**Lecture Hours : 30****Tutorial Hours: 0****Total Hours : 30**

**BOOKS FOR REFERENCE:**

1. K.C. Shekhar and LakshmyShekhar, "Indian Banking System", Vikas Publishing House PvtLtd, New Delhi.
2. Muraleedhran, "Modern Banking Theory and Practice", PHI Learning Pvt Ltd, New Delhi.
3. S. Nataraj and R. Parameswaran, "Indian Banking", S.Chand& Sons Publisher, New Delhi.
4. O.P.Agarwal, "Modern Banking of India", Himalaya Publishing House, Mumbai
5. P.N.Varshney, S.L.Gupta and T.D.Malhotra, "Principles of Banking", S.Chand& Sons Publisher, New Delhi.
6. P.Chellasamy, "Modern Banking Management", Himalaya Publishing House, Mumbai

## VINAYAKA MISSIONS UNIVERSITY

## SECOND YEAR M.COM. - GENERAL

## SEMESTER - II

## DISCIPLINE SPECIFIC CORE COURSE - COMPULSORY - V

## ADVANCED COST ACCOUNTING

<b>Objective</b>	:	To impart knowledge of Accounting and cover the practical knowledge of the subject.
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L	T	P	C
3	1	0	4
<b>12 Hours</b>			

**UNIT – I**

Cost Accounting – Meaning and Definition – Importance – Cost concept – Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.

**12 Hours****UNIT – II**

Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

**12 Hours****UNIT – III**

Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.

**12 Hours****UNIT – IV**

Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits.

**12 Hours****UNIT – V**

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Joint and By Products Costing.

**Note:**

Distribution of marks between Theory and Problems shall be 20% and 80% .

**Lecture Hours : 45**  
**Tutorial Hours: 15**  
**Total Hours : 60**

**REFERENCE BOOKS:**

1. Jain & Narang – Cost Accounting & Financial Management, McGraw Hill, Noida, U.P.
2. Arora.M.N – Practical Costing – Himalaya Publishing.
3. Iyengar S.P. – Cost Accounting - Sultan Chand & Sons, New Delhi.
4. Maheshwari S.N. - Principles of Cost Accounting – Sultan Chand & Sons, New Delhi.
5. S.P. Raja Gopalan –Essentials of Cost Accounting – McGraw Hill.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - II

## DISCIPLINE SPECIFIC CORE COURSE - COMPULSORY - VI

## INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

<b>Objective</b>	:	To understand the essence of modern developments in investments and provides a guided tour of the intricate and complex world of investments.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
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**12 Hours****UNIT - I**

Nature and scope of investment management – investment objectives, constraints – factors – investment process – investment management and portfolio management – factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets. Understanding the investment environment – sources of investment information.

**12 Hours****UNIT - II**

Approaches to security analysis – market indicators – security price movements – fundamental analysis – technical – analysis – Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis – technical analysis Vs. efficient markets hypothesis – common stock analysis – economic analysis – economic indicators – industry analysis.

**12 Hours****UNIT - III**

Company analysis components – non financial aspects – financial analysis – financial statement – analysis of prospectus – ratio analysis – BPS, dividend yield – payout ration-ROI, ROCI – Risk return – market risk – interest rate – risk – purchasing power risk – business risk – financial risk – measurement of risk.

**12 Hours**

**UNIT - IV**

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory. Diversification – Markowitz's approach – portfolio management process – portfolio planning – portfolio analysis – portfolio selection – portfolio evaluation – portfolio revision – various steps involved in the development of portfolio.

**12 Hours**

**UNIT - V**

Capital market theory – assumptions – risk, investors preference – capital asset pricing model (CAPM) – estimating Betas – significance of betas in portfolio theory – securities market line arbitrage pricing theory – options pricing model – put and call – valuation of various options – futures trading – hedging and forward contracts – Indian stock market and the institutional investors.

**Note**

The proportion between Theory and Problems shall be 80 : 20

**Lecture Hours : 60**

**Tutorial Hours : 0**

**Total Hours : 60**

**REFERENCES**

1. Prsanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill, 1999
2. Elron, Edwin J & Grruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 1999.
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill, 1989.
4. D. Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.
5. JC Francis and S H Arclean, Portfolio Analysis, Prentice Hall of India.
6. Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill 1987.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - II

## DISCIPLINE SPECIFIC CORE COURSE - COMPULSORY - VII

## ADVANCED BUSINESS STATISTICS

<b>Objective</b>	:	To Study the areas of focus are analysis of data for business planning, forecasting, data mining, variation analysis and multiple factor modeling.
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L	T	P	C
3	1	0	4
<b>12 Hours</b>			

**UNIT I**

Computation of Basic Statistics – Measures of Central Tendency –Dispersion and Relations – Excel work and SPSS.

**12 Hours****UNIT II**

Probability theorems distributions - Binomial, Poisson and normal distributions - Characteristics and Applications.

**12 Hours****UNIT III**

Testing of Hypothesis - Standard Error and Sampling Distribution - - Errors in Testing Hypothesis- Large Samples Test-Tests of Significance - Z test-Small Samples Test-  $t'$  test.

**12 Hours****UNIT IV**

Testing of Hypothesis - Parametric Tests - F -Test - One - way - Two - way -  $\chi^2$  Test and Goodness of fit - Yates Correction - Uses of  $\chi^2$  Test.

**12 Hours****UNIT V**

Multivariate Analysis - Partial and Multiple Correlation and Regression - Factor Analysis.

**Note:**

The distribution of marks between theory and problem shall be 20 percent and 80 percent respectively, as per the Question Paper Pattern.

**Lecture Hours : 45**  
**Tutorial Hours: 15**  
**Total Hours : 60**

**REFERENCE:**

- 1) Gupta- S.P. - Statistical Methods, Sultan Chand & Sons, New Delhi.
- 2) Pillai&Bagavathi –Statistical Methods- S. Chand & Co. Ltd, New Delhi.
- 3) S. P. Rajagopalan& R. Sattanathan – Business Statistics & Operations Research - McGRaw-Hill Education (India) Pvt. Ltd. B-4 Sector-63, GautamBudh Nagar, Noida, U.P – 201 301.



## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - II

## DISCIPLINE SPECIFIC CORE COURSE - COMPULSORY - VIII

## E-COMMERCE

<b>Objective</b>	:	In the ever-changing business scenario, e-Commerce provides a platform for businesspersons across the world to sell their products and services.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**UNIT – I****12 Hours**

E-Commerce – Meaning and concept – E-Commerce Vs Traditional Commerce – Features of E-Commerce – Need for E-Commerce – Channels of E-commerce. Internet – concepts and Technologies – Web Technologies – Global Publishing Concept – Universal Reader Concept – Client Server – Concept – Hyper Text Concept –Commercial Uses of Hyper Text – URLs, HTTP, HTML, HTML Forms And CGI Gateway Services.

**UNIT – II****12 Hours**

E-Commerce Models - Infrastructure for E-Commerce Models - Supply Chain Management - Remote Servicing - Digitalization of Prospectus and Servicing - Online Advertising and Marketing. E-Commerce – Electronic Cataloguing – Order Generation – Cost Estimation – Pricing – Accounting – Order Selection – Order Prioritization – Order Scheduling – Order Fulfilling – Delivery Order – Receipt Management – Past Sale Services.

**UNIT – III****12 Hours**

Web Site Meaning –Web Site Design Principles – Technologies of Web Site – Various Methods of Customer Communication through Web Site.Electronic Payment Systems – Features – Types of E-Payment – Use of Various E-Cards for Business Payments – Implications – Probable Risks in Using E-Cards – Managing The Risks - Recent Trends In Electronic Payment And Receipt.

**UNIT – IV****12 Hours**

Business To Business Contract Through E-Commerce – Need –Technologies – Paperless Trading – Concept EDI – Standards – VANS – EDI Service – Internet Based EDI – FTP Based Messaging.

` Using E-commerce – Workflow Management – Product Differentiation – Organization – Re-Structuring – Logistics Management – Knowledge Management – Mass Customerization.

**UNIT – V****12 Hours**

Features of IT Act 2000 – Security Risks – Risk Management Approaches – Legal Framework of E-commerce- Multi Media and – E-commerce – Multimedia Technologies – Desk Top Video Conferencing – Broad Band Networks – Related Concepts – ATM and Cell relay – Visa Cards.

**Lecture Hours : 60****Tutorial Hours: 0****Total Hours : 60****BOOKS FOR REFERENCE:**

1. Bhasker, Electronic Commerce and Applications – McGraw – Hill Education (India) Ltd,.
  2. Agarwala, K.N And DeekshaAgarwala, Business on the Net: What's and How's of E-Commerce; Macmillan, New Delhi.
  3. Diwan, Prag and Sunil Sharma, Electronic Commerce, Micro Soft Press Washington.
  4. SchNeider, Gray D.Electronic Commerce, Course Technology, Delhi.
- PragDiwar and Sunil Sharma, E-Commerce – A Manager's Guide to E-Business, Eal Books New Delhi

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR M.COM. - GENERAL**  
**SEMESTER - II**  
**DISCIPLINE SPECIFIC ELECTIVE COURSE - II**  
**CORPORATE LEGAL FRAME WORK**

<b>Objective</b>	<b>:</b>	To study the corporate governance is broadly covered in the Indian Companies Act.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>12 Hours</b>			

**UNIT – I**

Competition Law Definitions – Anti Competitive agreements – prohibitions of abuse of dominant position – combinations – competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal duties of Director – general penalties – Competition advocacy.

**12 Hours****UNIT - II**

Foreign Exchange Management Regulation Act Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

**12 Hours****UNIT - III**

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

**UNIT – IV****12 Hours**

Consumer Protection Act Genesis of the law – objects and definitions – Rights of consumers under the consumer protection act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums.

**12 Hours****UNIT – V**

Insurance Law Current Legal Environment – Insurance Act 1938 ( as amended ) & Insurance Regulatory & Development Act – An overview – Insurance Sector Reforms – The Insurance Regulatory Development Authority (IRDA) Act, 1999 – ARDA (Investment) Regulations 2000-IRDA Guidelines for insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992-SEBI Guidelines.

**Lecture Hours : 60****Tutorial Hours: 0****Total Hours : 60****TEXT BOOKS:**

1. Kapoor, N.D. —Elements of mercantile lawsl, Sultan Chand & Sons New Delhi, 1999.
2. Maheshwari, S.N & Maheshwari, S.K —A Manual of Business lawsl, Himalaya Publishing House Bombay, 2003.

**REFERENCE BOOKS:**

1. K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi, 2005.
2. Kenneth A.Abraham, Kenneth S. Abraham Insurance laws Regulation: Cases and Material, Foundation Press, 2005.
3. Law, Julton D.M and Clive Stand Brook (eds), International Trade Law & Practice, Euromoney Publications, London.

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR M.COM. - GENERAL**  
**SEMESTER - II**  
**DISCIPLINE SPECIFIC ELECTIVE COURSE - II**  
**INTERNATIONAL BUSINESS**

<b>Objective</b>	<b>:</b>	To study multi-national enterprises has a worldwide approach to market and production or with operations globally.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>12 Hours</b>			

**UNIT - I**

International Business Environment: International business – An overview – concept of international business – Classification of international business – Factors influencing international business – Economic and policy environment – Regulation of international business.

**12 Hours****UNIT - II**

Multinational Corporations (MNCs): Concept, strategy and organization – Marketing management – Technology and MNCs – UN Code of conduct of MNCs.

**12 Hours****UNIT – III**

Economic Integration and Training Blocks: Structure of various regional economic agreements such as ASEAN, SAARC/ SAPTA, NAFTA, EC – their procedure and impact on the trading activities of the member states.

**12 Hours****UNIT - IV**

Foreign Collaborations and Joint Ventures: Industrial policy and foreign direct investment – kinds of collaboration and joint ventures – Negotiating foreign collaboration/joint venture – Drafting of agreement – Restrictive clauses in the foreign collaboration/ joint venture – UN Code of conduct of transfer of technology – Indian joint ventures abroad.

**12 Hours**

**UNIT – V**

World Trade Organisations: Origin and development – UNCTAD World Trade Organisation (WTO) – Structure, functions and areas of operations – Dispute settlement international Trade – Trade related aspects of intellectual property rights. Settlement of International Commercial Disputes: International commercial arbitration – International institutions – Drafting of arbitration agreements – Procedure for international commercial arbitration.

**Lecture Hours : 60**

**Tutorial Hours : 0**

**Total Hours : 60**

**REFERENCE BOOKS:**

- 1, Alkhafaji A.F, Competitive Global Management: Principles and Strategies.
- 2, Thakur D, International Business for Third World Countries.
- 3, Devendra Thakur, Globalisation and International Business.
- 4, Rathnaswamy P, Communication Management: Theory and Practice.
5. Trilok N Sindhvani, The Global Business Game: A Strategic Perspective.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - II

## Generic Elective / Supportive Course - II

## PRINCIPLES OF PERSONAL FINANCE

<b>Objective</b>	:	To understand the any financial obligations, set aside an affordable amount each period in accounts designated for long-range goals and unexpected emergencies.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**6 Hours****UNIT – I**

Personal financial planning – meaning, objectives, process the concept of Time Value of Money and its application in financial planning.

**6 Hours****UNIT – II**

Personal tax planning – basics of tax assessment for an individual, deductions and reliefs available to an individual, avenue for tax savings for an individual.

**6 Hours****UNIT – III**

Life insurance – tools for financial planning, different schemes and their implications, benefits and limitations The Housing Decision – factors to be considered, modes of finance, benefits and limitations, procedural and legal aspects.

**6 Hours****UNIT – IV**

Other investment avenues such as stocks, bonds, mutual funds, real estate, etc., and financial planning.

**6 Hours****UNIT – V**

Various financial institutions and modes of personal financing.

**Lecture Hours : 30****Tutorial Hours : 0****Total Hours : 30**

**REFERENCE:**

1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor , Les R. Dlabay , Robert J. Hughes, TMH
2. 16 Personal Finance Principles Every Investor Should Know by Manish Chauhan, Network 18
3. Simplified Financial Management by Vinay Bhagwat, The Times Group



## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - II

## Generic Elective / Supportive Course - II

## PRINCIPLES OF INSURANCE MANAGEMENT

<b>Objective</b>	:	The study financial security and protection to the insured from any future uncertainties with regard to insurance.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**6 Hours****UNIT-I**

Introduction to Insurance – Meaning – Definition – Features – Principles of Insurance – Evolution of Insurance and Insurance organization.

**6 Hours****UNIT – II**

Life Insurance – Nature – Classification of policies – Annuities – Selection of Risks - Measurement of Risk – Calculation of Premium.

**6 Hours****UNIT – III**

Fire Insurance – Nature – Uses – Kinds - Policy conditions

**6 Hours****UNIT – IV**

Marine Insurance – Nature – Policies – Policy conditions – Premium Calculation- marine losses.

**6 Hours****UNIT – V**

Miscellaneous Insurance – Motor Insurance – Burglary – Personal Accident Insurance – Insurance for Disaster.

**Note:** Theory only**Lecture Hours : 30****Tutorial Hours : 0****Total Hours : 30**

**REFERENCE:**

1. Dr. G.S.Panda: Principles & Practice of Insurance – Kalyani Publishers, New Delhi.
2. M. N. Mishra : Insurance Principles and Practice – S.Chand& Company Ltd, New Delhi.
3. Dr. Periyasamy: Principles and Practice of Insurance – Himalaya Publishing House.
4. A. Murthy : Elements of Insurance – Margham publications, Chennai.
5. Harrington: Risk Management & Insurance - McGraw-Hill (India) Pvt. Ltd.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - III

## DISCIPLINE SPECIFIC CORE COURSE - COMPULSORY - IX

## RESEARCH METHODOLOGY

<b>Objective</b>	:	To study the research methods, including experiments, survey research, participant observation, and secondary data.
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L	T	P	C
3	1	0	4
<b>12 Hours</b>			

**UNIT - I**

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design - Components of the Research Design.

**12 Hours****UNIT – II**

Census – Sample – Sampling Techniques – Random and Non Random sampling – Size of the sample.

**12 Hours**

**UNIT – III** Collection of Data - Primary and Secondary Data – Tools of collection of Data – Questionnaire – Scaling Techniques - Personal Interview – Interview schedule – Observation, Pilot study and pre-testing.

**12 Hours****UNIT –IV**

Analysis and Interpretation of Data – Hypothesis – Characteristics of A Good Hypothesis – Formulation and testing of Hypothesis – Methods of testing Hypothesis – T -Test – F- Test, CHI square Test.

**12 Hours****UNIT – V**

Research Report – types of Reports - Steps in Drafting a Research Report.

**Lecture Hours: 45****Tutorial Hours: 15****Total Hours: 60**

**REFERENCE BOOKS:**

1. Kothari C. R. - Research Methodology – Wiley Eastern Ltd. New Delhi.
2. Amar Chand D. - Research Methods in commerce – Emerald Publishers, Chennai.
3. Thanulingum.N –Research Methodology-Himalaya Publishing House Pvt Ltd.
4. Krishnaswamy&Obul Reddy – Research Methodology & Statistical Tools, Himalaya Publishing House Pvt Ltd.
5. Dr. Umasekar, - Research Methods.
6. Dr. Zijment – Research Methods.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - III

## DISCIPLINE SPECIFIC CORE COURSE - COMPULSORY - X

## ADVANCED CORPORATE ACCOUNTING

<b>Objective</b>	:	To advanced unit in financial accounting which deals with accounting for business operations conducted through a corporate companies.
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L	T	P	C
3	1	0	4
<b>12 Hours</b>			

**UNIT – I**

Issue, Forfeiture and Re-Issue of Shares – Issue and Redemption of Debentures – Preference Shares – IFRS – Disclosure Norms – Segment reporting.

**12 Hours****UNIT – II**

Final Accounts of Joint - Stock Companies

**12 Hours****UNIT – III**

Absorption, Amalgamation and Reconstruction (Internal and external).

**12 Hours****UNIT – IV**

Liquidator's Final Statement of Accounts – Holding Companies.

**12 Hours****UNIT – V**

Final Accounts of Banking, and Insurance companies.

**Lecture Hours : 45****Tutorial Hours : 15****Total Hours : 60****REFERENCE BOOKS:**

1. P. C. Tulsian – Corporate Accounting Tata McGraw-Hill, www. Tatamcgrawhill.com.
2. Gupta. R. L & Radhaswamy .M. – Corporate Accounting. Sultan Chand And Sons, New Delhi.
3. Sukhla. M.C. & Grewal. T.S: Advanced Accounts S. Chand & Co. New Delhi.
4. Maheshwari. S.N. & Maheshwari. S.K.: Advanced Accountancy. Vol. II Vikas Publishing House, New Delhi.
5. Jain. S.P & Narag. K.L Corporate Accounting, Kalyani Publishers, Ludhiana.
6. Arulanandam M. A. & Raman . K.S Advanced Accountancy, Himalaya Publishing House. New Delhi.
7. Iyengar. S.P. Advanced Accounting, Sultan Chand & Sons, New Delhi.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - III

## DISCIPLINE SPECIFIC CORE COURSE - COMPULSORY - XI

## HUMAN RESOURCE MANAGEMENT

<b>Objective</b>	:	To organization that focuses on the recruitment of, management of, and providing direction for the people who work in an organization.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>12 Hours</b>			

**UNIT – I**

Human Resource Management – Definition – Objectives and functions – Role and structure of personnel function in organizations – Personnel principles and policies.

**12 Hours****UNIT – II**

Human Resource Planning – Characteristics – Need for planning – HRP Process – Job analysis – Job design – Job description – Job specification.

**12 Hours****UNIT – III**

The Selection Process – Placement and induction – Training and development – Promotion – Demotions – Transfers – Separation.

**12 Hours****UNIT – IV**

Wage and Salary Administration – Factors – Principles – Compensation plan – Individual – Group – Incentives – Bonus – Fringe benefits – Job evaluation systems – Wage and salary administration in relation to personal taxation.

**12 Hours****UNIT – V**

Employee Maintenance and Integration – Welfare and safety – Accident prevention – Administration of discipline – Employee motivation – Need and measures.

**Lecture Hours : 60****Tutorial Hours: 0****Total Hours : 60****REFERENCES:**

1. Venkataraman C.S &Srivastava B.K, Personnel Management and Human Resources, Tata McGraw Hill, 1991.
2. ArunMonappa, Industrial Relations, Tata McGraw Hill, 1987.
3. Dale Yodder& Paul D Standohar, Personnel Management and Industrial Relations, Strling Publishers, 1990.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - III

## DISCIPLINE SPECIFIC ELECTIVE COURSE - III

## RESOURCE MANAGEMENT TECHNIQUES

<b>Objective</b>	:	In organizational studies, resource management is the efficient and effective development of an organization's resources when they are needed.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
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**12 Hours****UNIT – I**

Resource Management Techniques – Introduction Nature – Application of RMT in decision making – Modeling – classification of models – Principles of Modeling.

**12 Hours****UNIT – II**

Linear Programming Problem – Assumptions – Formulation of Linear Programming – Problems and Solutions – Graphic Method – Simplex Method – Big. M Method (Not exceeding Z variables).

**12 Hours****UNIT – III**

Transportation problem – IBFS North west corner rule – least cost Method – Vogel's approximation Method – optimum solution – Modi method – Assignment Problem – Minimisation – Balanced – Unbalanced.

**12 Hours****UNIT-IV**

Decision Theory – Decision Theory under uncertainty – Maximin Criterion – Maximax Criterion – Minimax Regret Criterion – Decision Theory under risk – Expected Monetary value – Expected opportunity loss – Expected value under perfect information – Decision Tree.

**12 Hours****UNIT-V**

Network analysis – Basic concepts – Construction of Network – Critical path Method (CPM) – Program Evaluation Review Technique (PERT) Demand Forecasting – Time series – Secular Trend – Method of Moving Average – Method of Least Squares – seasonal Indices – Method of simple average method of link relatives.

**Lecture Hours : 60****Tutorial Hours : 0****Total Hours : 60****REFERENCE BOOKS**

1. Resource Management Technique (or) Prof. V. Sundaresan, K.S. Ganapathy Subramanian, K. Ganesan – A.R. Publications.
2. Quantitative Techniques in Management. Tata Mcgraw Hill Publishing Company Ltd, New Delhi.
3. Statistical Methods (Sultan Chand & Sons Publi.) – Gupta S.P. (2007).
4. Quantitative Method ( - Agarwal D.R. ( 2003)
5. Statistics for Management – Richard Levi. ( 2000).

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR M.COM. - GENERAL**  
**SEMESTER - III**  
**DISCIPLINE SPECIFIC ELECTIVE COURSE - III**  
**RETAIL MARKETING**

<b>Objective</b>	<b>:</b>	To Retail marketing is the process by which retailers promote awareness and interest of their goods and services in an effort to generate sales from their consumers.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**12 Hours**

**UNIT – I**

Retail Marketing – Introduction, Definition and Significance – Retail Environment – Role of Retailers – Overview of Retail Industry – Classification of Retail Stores - Retailing in Indian Scenario – Future Prospectives of Retailing - New Trends in Indian Retail Marketing.

**12 Hours**

**UNIT – II**

Retail Consumers – Retail Consumer Buying behavior process – Decision making and its Implications on retailing – Consumerism and Ethics in Retailing - Servicing Retail Consumers – Changes and Gaps in Retail Consumers – Retail Communication.

**12 Hours**

**UNIT – III**

Types of stores - Product retailing vs. Service retailing - Non- store retailing - Retail strategy - Achieving competitive advantage and positioning - Retail store location and layout – Types - Store Image and Store Design – Site evaluation and selection - Comprehensive store planning.

**12 Hours**

**UNIT – IV**

Retail Merchandising – Concept and evolution – Planning and needs – Merchandise Budgets – Retail branding and strategies – Retail Marketing Mix - Retail pricing.

**12 Hours**

**UNIT – V**

Retail channel management – Retail sales promotional techniques – Retail advertising – Retail database – Virtual store – e- Retailing – Globalization and retail market.

**Lecture Hours : 60**

**Tutorial Hours: 0**

**Total Hours : 60**



## **REFERENCES:**

1. Andrew J. Navman and Peter Cullon .Retailing Environment – Thomson &Organisation
2. Berman Retail management, 8th Edn. – Prentice Hall of India
3. Patrick M. Nunne, Robert F. Lusch and David A Griffith. 2003.
4. Retailing David Gilbrath Retail Marketing Management.Prentice Hall
5. A. Nag . Marketing Strategy
6. Sherlekhar, Dr. K. NirmalaPrasand and S.A. SalvardineVictor.Principles of Marketing
7. Ron Hasty and James Reardon: RETAIL MANAGEMENT.
8. Rona Ostrow and Sweetman R. Smith: DICTIONARY OF RETAILING
9. Lucas, Robert Bush & Larry Gresham: RETAILING (HononghtonMiffin, AIPD, India)

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - III

## Generic Elective / Supportive Course - III

## BUSINESS RESEARCH METHODS

<b>Objective</b>	:	To know the businesses want a comprehensive understanding of how customers interact and respond to a product or service.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**6 Hours****UNIT – I**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

**6 Hours****UNIT – II**

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule - Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

**6 Hours****UNIT – III**

Measurement and scaling techniques – Reliability and validity Processing and analysis of data – Editing – Coding - Classification – Tabulation – Interpretations. Report writing – Steps-Types of reports.

**6 Hours****UNIT – IV**

Measures of Central tendency – Standard deviation – Correlation- simple, partial and multiple correlation – Path analysis – Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression.

**6 Hours****UNIT – V**

Test of significance – „t“ Test - large sample and „f“ Test, test of significance for attributes, analysis of variance (ANOVA) – Chi-square test. Value added course: Latex; Sci Lab.

**NOTE: Question paper shall cover 60% Theory and 40% Problems.**

**Lecture Hours : 30**  
**Tutorial Hours : 0**  
**Total Hours : 30**

## **BOOKS FOR REFERENCE:**

1. Cooper, “Business Research Method”, Tata McGraw Hill Publishing Company Limited.
2. J.K.Suchdeva, “Business Research Methodology”, Himalaya Publishing House, Mumbai.
3. S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi.
4. C.R. Kothari, “Research Methodology”, Himalaya Publishing House, Mumbai.
5. R.S.N. Pillai& V. Bagavathi, “„Statistics”, S.Chand& Sons Publisher, New Delhi.
6. O.R.Krishnaswami& M. Ranganathan, “Methodology of Research in Social Science”, Himalaya Publishing House, Mumbai.

## VINAYAKA MISSIONS UNIVERSITY

## FIRST YEAR M.COM. - GENERAL

## SEMESTER - III

## Generic Elective / Supportive Course - III

## BANK CREDIT MANAGEMENT

<b>Objective</b>	:	To study the banking credit management system prevailing in India.
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L	T	P	C
2	0	0	2

**UNIT - I****6 Hours**

Bank Credit-Meaning Definition – Overview and types of lending activity: principles and Objectives of credit management- credit policy in banks – regulatory framework- qualities of good borrower.

**UNIT - II****6 Hours**

Prudential Norms: prudential norms on capital adequacy and credit risk Management - Types of borrowers –credit evaluation –term loans – procedures in Repayment.

**UNIT - III****6 Hours**

Working capital finance – methods – Dynamics of foreign exchange – types of Credit facilities – documentation.

**UNIT - IV****6 Hours**

Monitoring and follow up – recovery management- issues and challenges

**UNIT V****6 Hours**

Micro finance - emerging issues in Micro finance - development aspects of micro Finance.

**Note:** Question paper shall cover 100% Theory

**Lecture Hours : 30**  
**Tutorial Hours : 0**  
**Total Hours : 30**

**BOOKS FOR REFERENCE:**

1. Murali S &Subbakrishna.K.R, “Bank Credit Management”, Himalaya Publishing House, Mumbai
2. Glen Bullivant, “Credit Management”, Gower Publishing Limited, England.
3. Andrew Fight, “Credit Risk Management”, Elsevier Butterworth, Heinemann Linacrehome, Jordon Hill Oxford, Burling don
4. Arnand De Servigny and Oliver Renault “Measuring and Management Credit Risk”, Tata McGraw Hill Publishing Company Limited, Noida, UP

**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR M.COM. - GENERAL**

**SEMESTER - III**  
**Compulsory Course - I**

**HUMAN RIGHTS**

<b>Objective</b>	:	Ensuring the basics rights are respected everywhere.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**UNIT - I**

**12 Hours**

Universal Declaration of Human Rights: Preamble -The General Assembly Article 1-30.  
 The Preamble of the Constitution of India: Preamble- Objective and Scope of the  
 Preamble-We, the People of India-Nature of India-Sovereign Division of Powers-Socialist-  
 Secular-Democracy-Democratic-Republic-Social Justice-Economic Justice-Political  
 Justice-Liberty-fraternity-Equality-Law Constituent Assembly-Amendment of the  
 Constitution

**UNIT - II**

**12 Hours**

Fundamental Rights: Equality before Law-Abolition of Untouchability-Abolition of titles-  
 Right to Freedom-Protection from Illegal conviction-Protection of Life and Personal  
 Liberty-Right to Primary Education-Protection against Illegal Arrest and Detention-Right  
 Against Exploitation-Right to Freedom of Religion Cultural and Educational Right of  
 minorities-Right to Constitutional Remedies. Right to Equality: Fundamental right to  
 Equality-Classification-No Discrimination on Ground of religion, race, caste, Gender etc.-  
 Right to enter places of public resort-Special Provision for Women and Children-Backward  
 Class Commission-Equality of Opportunity in public Employment-Reservation for  
 Curriculum & Syllabus for M.Com - General with effective from 2017-18

Backward Class in services-Carry forward Rule Valid –Mandal Commission Judgment-  
Abolition of Untouchability-Abolition of Titles .

### **UNIT - III**

**12 Hours**

Right to Freedom: Fundamental Right to Freedom-Freedom of speech and expression-  
Meaning and Scope-Freedom of Press-Right to Privacy-Grounds of Restriction-Security of  
the state-Friendly Relation with Foreign States-Public order-Contempt of Court-  
Defamation-Incitement to an Offence-Sedition Freedom of Assembly-Unlawful Assembly-  
Freedom of Movement-Restrictions Freedom of Residence-Freedom of Profession,  
Occupation, Trade or business. Right to Life and personal liberty: Most Important  
Fundamental Right-Right to Life-Right to Livelihood-Directive Principal of State Policy-  
Means of Livelihood Right to Privacy-Right to health and Medical care-Professional  
Obligation of Doctors-No Right to Die-Prisoners Rights-right against Inhuman Treatment  
Right of a condemned prisoner for procedural fairness-right to Maintenance and  
Improvement of Public Health-Personal Liberty-Stress on Procedural Safeguards-Right  
against Illegal Arrest-Right against Arbitrary Arrest and detention-Emergency and Article  
21-Right to Claim Compensation for Violation of Article 21-Right to Primary  
education(Article 21A)-Insertion of Article A in the constitution.

### **UNIT - IV**

**12 Hours**

Freedom of Religion: Secular State-Freedom of Religion-Religion-Freedom of conscience-  
freedom of Profess religion-freedom to Practice Religion-freedom to Propagate Religion-  
Right to Convert-Protection guaranteed-Essential Part of Religion-Restrictions on freedom  
of Religion-Regulation of Economic, Financial, Political and Secular activities associates  
with religious practices Social welfare and Social reform-Power of the State to Throw  
Open all religious Institutions to all Hindus-Carrying of Kirpan-Freedom to Manage  
Religious Affairs [Article 26]-Right to Establish and Maintain Institutions for Religious  
and Charitable Purpose-Right to Manage “Matters of religion”. How do you enforce your  
fundamental right: Right to Constitution remedies Opinion of Dr.Ambedkar-Power of the  
Supreme Court-Natural of Article 32- Power of the high Court’s- Write of ‘Habeas  
Corpus’- Effective Means Detention in private custody-Write by Public Spirited person-

Sending Post Card to the Supreme court-Suspension of Article 21- Normal rule- write of “Mandamus”-Purpose of the write-Determination of Issues-Examples of cases where rite of mandamus can be filed against Government Authorities.-PIL Cases(public Interest Litigation)- write of Prohibition-Write of certiorari-Write of “Quo Warrantor”-Power to Award Compensation under Article 32 and 26.

#### **UNIT - V**

**12 Hours**

The Law to protect our Human Rights: Title of the Law-Basic and historic background-National Human rights Commission: Constitution of the National Commission-Appointment if Chairperson and Other members-Term of Office of Members-Functions of the Commissions-Power relating to the Inquires Investigation-Steps after Inquiry-State Human rights Commission: Constitution of the State Human rights Omissions-Human rights Courts: Court of Session to be a human rights Courts-Special Public Prosecutor-Powers of Central Government to make Rules- The Role of activities and NGO’s-Format for filing a complaint with the NHRS-Guidelines on how to filing a complaint with the NHRS- Following types of Complaints are not Entertain able.

**Lecture Hours : 60**

**Tutorial Hours : 0**

**Total Hours : 60**

#### **TEXT BOOKS AND REFERENCES:**

1. P.D.Mathew S.J, Know Your Rights, Nyay Darshan, Centre for HR and Judice, 2007.
2. Human Rights - Law Books.



ANNEXURE-II

VINAYAKA MISSIONS UNIVERSITY

FIRST YEAR M.COM. - GENERAL

SEMESTER - I

DISCIPLINE SPECIFIC CORE COURSE – COMPULSORY - XII

INCOME TAX AND TAX PLANNING

<b>Objective</b>	:	To study the strategy that firms implement to satisfy customers needs, increase sales, maximize profit and beat the competition.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**12 Hours**

**UNIT – I**

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U/S 10.

**12 Hours**

**UNIT – II**

Computation of Salary Income – Salary items – Allowances – perquisites – Savings eligible for deduction -Calculation of house property income – Annual value – Deductions – Exempted house property incomes – Tax planning.

**12 Hours**

**UNIT – III**

Income from business – Expenses allowed – Expenses disallowed – Computation of professional income – Calculation of capital gain – meaning – types – Exempted capital gain – Tax planning.

**12 Hours**

**UNIT – IV**

Computation of income from other sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses – Tax planning.

**12 Hours**

**UNIT – V**

Deductions from gross total income –Clubbing of income – Assessment of individual – Rates of Income Tax.

**Note:**

Distribution of Marks: Theory 25 Marks and Problems 50 Marks.

**Lecture Hours : 45**

**Tutorial Hours : 15**

**Total Hours : 60**

**TEXT BOOKS:**

1. Reddy T S & Hariprasad Reddy Y, Income Tax Theory Law and Practice, Margham Publications, Chennai.
2. Income Tax Law and Practice – V.P.Gaur & D.B. Narang (Kalyani Publishers)
3. Income Tax Law and Practice - Dr. H.C. Mehrotra& S.P. Goyal (SatiyaBhava Publication, Agra)

**REFERENCE BOOKS:**

1. Income Tax Law and Practice 2008-09 - Hariharan (McGraw-Hill Educations(India) Ltd)
2. Income Tax Law and Practice –Dr. VinodK.Sighania (Taxmann Publications, New Delhi)
3. Income Tax Law and Practice – DinkarPagare (Sultan Chand & Sons, New Delhi) Tax Planning – Lokotia.

**ANNEXURE-II**

**VINAYAKA MISSIONS UNIVERSITY**

**FIRST YEAR M.COM. - GENERAL**

**SEMESTER - IV**

**DISCIPLINE SPECIFIC CORE COURSE – COMPULSORY - XIII**

**INDIRECT TAXES**

<b>Objective</b>	:	To study the indirect tax, or goods and services tax.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**12 Hours**

**UNIT – I**

Principles of Taxation – Federal finance system – Indirect Taxes merits and demerits – Direct taxes advantages and disadvantages – Difference between direct tax and indirect tax.

**12 Hours**

**UNIT – II**

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODVAT – CENVAT – Distinction between excise duty and sales tax.

**12 Hours**

**UNIT – III**

Customs Act – objectives – types – important definitions – Exemptions – Powers to prohibit import and export of goods – prohibited items of exports and imports.

**12 Hours**

**UNIT – IV**

Central sales Tax Act – objectives – important definitions – Interstate trade of Commerce – Difference between inter state and infra state trade – procedure for levy and collection.

**UNIT – V**

Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers \_ Exempted goods under VAT.

Note: Theory only

**Lecture Hours : 60**

**Tutorial Hours : 0**

**Total Hours : 60**

**TEXT BOOKS:**

1. Indirect Taxation – Dr.V. Balachandran (Sultan Chands & Sons, New Delhi)
2. Indirect Taxes \_ T.S. Reddy & Y.S.Hari Prasad Reddy (Marghan Publications, Chennai)

**REFERENCE BOOKS:**

1. Indirect Taxation – S. Sethurajan& K. Singaravelu - Speed Publishers, Coimbatore.
2. Indirect Taxes – V.S. Datey - Taxmann Publications, New Delhi.
3. Indirect Taxes Made easy – M.s. Govindan - Sitaraman& Co. Chennai.
4. Business Taxation – DinkarPagare - Sultan Chans& Sons, New Delhi.

ANNEXURE-II

VINAYAKA MISSIONS UNIVERSITY

FIRST YEAR M.COM. - GENERAL

SEMESTER - IV

DISCIPLINE SPECIFIC CORE COURSE – COMPULSORY - XIV

PRACTICAL BANKING

<b>Objective</b>	:	To understand the role and functions of the central banker and reserve bank of India.
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**12 Hours**

**UNIT – I**

Banker and Customer – Meaning and Definition – General relationship between banker and Customer – obligations of a banker – banker’s Rights – Rule in Clayton’s case – Garnishee order.

**12 Hours**

**UNIT – II**

Customer’s Accounts with the Banker – Fixed deposit Accounts – Savings bank accounts – Recurring deposit accounts – current accounts special types of Banker’s customers.

**12 Hours**

**UNIT – III**

Negotiable Instrument Act 1881 – Definition features and types of Negotiable instruments – Holder and Holder in due course – Endorsements – Meaning definition – Legal provisions and kinds of Endorsements – crossing of cheques – Types of crossing and their significance.

**12 Hours**

**UNIT – IV**

Payment of cheques – precautions to be taken by paying banker – statutory Protection – payment in due course – Refusal of payment – consequences of wrongful dishonor – collection of cheques – Legal status statutory protection – Liability and duties of collecting banker.

**12 Hours**

**UNIT – V**

Recent Developments – Recent Trends in Indian Banking – ATM – Procedure for cash with drawals – PIN – E-Banking – meaning – Functions and Benefits of E-banking – Internet Banking – Credit Card – meaning – workings Types and uses of Credit card and Debit Card.

**Lecture Hours : 60**

**Tutorial Hours : 0**

**Total Hours : 60**

**TEXT BOOKS**

1. P.N. Varshney – Banking Law and Practice, Sultan Chand & Sons.
2. Prof. E. Gordon & Dr. K. Natarajan, Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai

**REFERENCE BOOKS:**

1. Dr. S. Gurusamy – Banking Theory Law and Practice, McGraw Hill Education [India] Pvt. Ltd.
2. S. Sankaran – Money banking and international Trade.
3. B. Santhanam – Banking Theory. Law & Practice Margam Publication Chennai/
4. S. Natatajan.R. Pramaeswaran S. Chand & Company Ltd.

ANNEXURE-II

VINAYAKA MISSIONS UNIVERSITY

FIRST YEAR M.COM. - GENERAL

SEMESTER - IV

DISCIPLINE SPECIFIC ELECTIVE COURSE - IV

PRINCIPLES AND PRACTICE OF INSURANCE

<b>Objective</b>	:	To acts influencing transaction of general insurance business in India and also loss minimization and risk management.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**12 Hours**

**UNIT-I**

Introduction to Insurance – Meaning – Definition – Features – Principles of Insurance – Evolution of Insurance and Insurance organization.

**12 Hours**

**UNIT – II**

Life Insurance – Nature – Classification of policies – Annuities – Selection of Risks - Measurement of Risk – Calculation of Premium.

**12 Hours**

**UNIT – III**

Fire Insurance – Nature – Uses – Kinds - Policy conditions

**12 Hours**

**UNIT – IV**

Marine Insurance – Nature – Policies – Policy conditions – Premium Calculation- marine losses.

**12 Hours**

**UNIT – V**

Miscellaneous Insurance – Motor Insurance – Burglary – Personal Accident Insurance – Insurance for Disaster.

**Note:** Theory only.

**Lecture Hours : 60**

**Tutorial Hours: 0**

**REFERENCE:**

1. Dr. G.S.Panda: Principles & Practice of Insurance – Kalyani Publishers, New Delhi.
2. M. N. Mishra : Insurance Principles and Practice – S.Chand& Company Ltd, New Delhi.
3. Dr. Periyasamy: Principles and Practice of Insurance – Himalaya Publishing House.
4. A. Murthy : Elements of Insurance – Margham publications, Chennai.
5. Harrington: Risk Management & Insurance - McGraw-Hill (India) Pvt. Ltd.

**ANNEXURE-II**

**VINAYAKA MISSIONS UNIVERSITY**

**FIRST YEAR M.COM. - GENERAL**

**SEMESTER - IV**

**DISCIPLINE SPECIFIC ELECTIVE COURSE - IV**

**STRATEGIC MANAGEMENT**

<b>Objective</b>	<b>:</b>	To involve setting objectives, analyzing the competitive environment, analyzing the internal organization, evaluating strategies and ensuring that management rolls out the strategies across the organization.
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**12 Hours**

**UNIT: I**

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis.

**12 Hours**

**UNIT: II**

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing.

**12 Hours**

**UNIT: III**

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies.

**12 Hours**

**UNIT: IV**



Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation.

**12 Hours**

**UNIT: V**

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control.

**Lecture Hours : 60**

**Tutorial Hours : 0**

**Total Hours : 60**

**REFERENCE BOOKS:**

1. S.Sankaran- Business policy and Strategic management-Margham Publications.
2. Kazmi-Strategic Management and Business Policy-McGraw –Hill Education (India) Ltd.
3. Pearce:Strategic.Management:Formulation,Implementation and Control –McGraw-Hill Education(India).
4. Periasamy.P:Himalaya publishing house Pvt.Limited

**ANNEXURE-II**

**VINAYAKA MISSIONS UNIVERSITY**

**SECOND YEAR M.COM. - GENERAL**

**SEMESTER - IV**

**Compulsory Course - II**

**PROJECT & DISSERTATION**

<b>Objective</b>	:	To this guide addresses the task of planning and conducting a small research project, such as for an undergraduate or masters' level dissertation
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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>

Supervised Institutional Training shall be an integral part of the Course. It is to be a sort of job testing programme to bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship. The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to (a) Office Management (b) Secretarial Practice. The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipments, postal and mailing services

and equipments. 4. Acquaintance with office machines and equipments and accounting, machines. 5. Acquaintance with filing department, sales, purchases, Sales Accounts, Salary, Administration and Personnel departments.

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary. The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial). 2. Statutory Bodies, Public Enterprises and Public Utilities like L.I.C, Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks. 3. Office Equipment Marketing Organizations.