

**SRI PADMAVATHI MAHILA VISVAVIDYALAYAM  
WOMEN'S UNIVERSITY, TIRUPATI**

**MASTER OF COMMERCE (M.Com)**

**Syllabus**

**M.COM 101 ORGANIZATIONAL BEHAVIOUR**

**UNIT I**

Concept and significance of organizational behavior- Personality and attitude development Perception and attribution– Learning – Values and attitudes– Group development process.

**UNIT II**

Leadership – Transformational Vs. Transactional styles – Motivational theories: Maslow – Hertzberg – McClelland – Motivational Process, Motivational Needs - Motivating employees at work.

**UNIT III**

Conflict Management - Concept, Causes, Levels of Conflict, Conflict Resolution – Strategies for managing Conflicts. Organization Culture – Cultural Dimensions – Effects culture – changing organizational culture - Organization Development - effectiveness of OD programming - Managerial implications.

**UNIT IV**

Management skills-: Role of Manager, Life goal setting, Vision and Mission, Conflict Management, Thinker toys: leadership skills.

**UNIT V**

Organizing Skills: Where money goes – budgeting, talking about future plans, Group problem solving: LUTTS and MIPPS, Negotiation skills, Team building skills.

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**Syllabus**  
**M.COM 102 BUSINESS ECONOMICS**

**UNIT I**

Meaning and definition of Managerial Economics Principles and Scope of ME - Role of Managerial Economist - Theories of Profit – Functions of Profit.

**UNIT II**

Demand Analysis – Determinants of Demand – Law of Demand - Elasticity of Demand – Factors determining elasticity of demand - Demand Forecasting: Factors involved in demand forecasting – Objectives – Methods of demand forecasting – Opinion polling and statistical methods

**UNIT III**

Cost analysis: Cost concepts and classification of costs – Cost output relationship in short run and long run – Economies of scale – Cost control and cost reduction - Steps in cost benefit analysis – Justification for the use of Cost Benefit Analysis.

**UNIT IV**

Production analysis: Production function - Law of diminishing marginal returns – Production function with two variable inputs – Law of returns to scale – Cobb-Douglas production function – Break-even analysis – Concept of BEP – Determination of BEP in volume and value - Managerial uses of break-even analysis - Make or Buy decisions. (Simple Problem)

**UNIT V**

Pricing Decisions - Pricing under perfect, monopoly, oligopoly and monopolistic competitions– Price Discrimination - Pricing Strategies - Inflation – types – Terms of Demand pull & cost Factors.

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**Syllabus  
M.COM 103 CORPORATE FINANCIAL ACCOUNTING**

**UNIT I**

Accounting as an information system: Accounting – Users of accounting information – GAAP accounting environment – Fields of accounting activity – Ethical issues in accounting – Role of computers in accounting (Theory only)

**UNIT II**

Accounting for Amalgamations: Amalgamation in nature of merger and purchase – Pooling of interest methods – Purchase accounting methods – Use of purchase methods – Determination of Purchase Consideration (Theory and Problems)

**UNIT III**

Holding company accounting: Meaning and Definition of holding company and subsidiary company – Pre-acquisition and post-acquisition profits – Goodwill or Capital reserve – Minority interest – Cross holdings – Chain holding – Preparation of Consolidated Balance Sheet (Theory and Problems).

**UNIT IV**

Inflation accounting: Meaning – Need and scope – Price level changes and financial statement – Approaches to price level Accounting – Current Purchasing Power Accounting – Current Cost Accounting – Merits and Demerits (Theory and Problem).

**UNIT V**

Accounting Standards: International Financial Reporting Standards (IFRS) – Concept – List of IFRS – IFRS in India – Benefits of IFRS in India – Ind AS Introduction and its applicability – Conceptual difference between Indian GAAP and Ind AS - Comparison of Ind AS and IFRS. (Theory only)

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**Syllabus  
M.COM 104 BUSINESS ENVIRONMENT AND POLICY**

**UNIT I**

Law of Contract – Contract and its Essentials – Different types of contracts – Offer and acceptance – Capacity of parties to contract – Consideration – Consent – Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Legality of Objects – Unlawful and illegal agreements – Agreements in restraint of trade – Quasi contracts – performance of contract – Breach of contract.

**UNIT II**

Law of Partnership and Company Law – Formation of firm, kinds of partners- dissolution of firm –Negotiable instrument act- Bills of exchange- -dishonor of instruments - Formation of companies – Kinds of companies – Doctrine of Ultra Virus – Memorandum of Association – Articles of Association – Prospectus

**UNIT III**

Business and its environment: Nature and Scope of business Environment – Characteristics of contemporary business – Types of environment –Micro and Macro Environment – Environmental analysis – Approaches to environmental analysis – Changing dimensions of business environment.

**UNIT IV**

Economic and Political environment of business: Nature and elements of economic environment - Economic planning in India: Industrial policy- Fiscal policy - Monetary policy – EXIM policy –Impact of New economic policy - Political-legal environment of business: Political institutions - State Intervention in Business.

**UNIT V**

Socio-Cultural, Global and Technical Environment - Nature and impact of culture in business – Ethics in business – Corporate Social Responsibility of business - Features of globalization – Impact of Globalization – Impact of technology on business – Management of technology - Intellectual Property Rights (IPR).

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**Syllabus  
M.COM 105 RESEARCH ANALYSIS USING SPSS**

**UNIT I**

Research – concept – Value of research – Bayesian analysis – Research methodologies: explorative, descriptive and causal – Research process and Limitations – Problems definition – Setting research objectives – Hypothesis formulation – Data sources: Primary and secondary.

**UNIT II**

Instruments of research – Questionnaire – Interview – panel research – Scale construction – Attitude scales such as Liker scale – Semantic different scale – Graphic scale – Multidimensional scaling – Sampling techniques - Conjoint measurement

**UNIT III**

Testing of Hypothesis – Type-I Error-Type –II error–Parametric Analysis- Testing of means, proportion, and Variance – Correlation – Regression analysis- Non-Parametric Analysis- Chi square test –Reliability Test - ANOVA, Simple problems.

**UNIT IV**

Introduction to SPSS package - Multivariate analysis concepts and applications – Factor analysis – Multiple regression analysis– Discriminate analysis- Cluster analysis – MANOVA using SPSS - (Mathematical computations are not required) - single and Multivariate case studies analysis and interpretation of the data output.

**UNIT V**

Report writing: - Significance-layout of Reports – Types of Reports -Mechanics of writing reports & presentation – Norms for using Index and bibliography.

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**Syllabus**

**M. COM 106 BUSINESS COMMUNICATION IN PRACTICE**

**UNIT I**

Foundations of Business Communication – Nature and Scope – Communication Process–  
Communication media – Barriers to Communication – Significance to managers

**UNIT II**

Oral Communication - Importance – Presentations skills – Hard and Soft skills - Hopes and  
Expectations - Interviews - Public Speaking: Meetings and Conferences – Group  
Discussions - Role Play - Brainstorming

**UNIT III**

Written Communication – Importance – Reading and Writing Skills – Business Letters –  
Report writing – Industry and Company reports – Resume Building; E-mail – Circulars and  
Notices. Speed reading, and time management.

**UNIT IV**

Non-Verbal Communication – Significance – Types of Non-verbal Communication –  
Listening Skills - Interpersonal Communication: Transactional Analysis – Johari Window –  
Group Communication

**UNIT V**

Corporate Communication – Principles of effective organizational communication - Ethics  
in Business Communication – Technology based Communication Tools – Cross Cultural  
Communication - Business Etiquette

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**Syllabus**

**M.COM 201 MARKETING MANAGEMENT**

**UNIT I**

Marketing – Definition – Importance of marketing – Marketing Management – Marketing concepts - Marketing Environment – Challenges to Marketing – Marketing Research and information systems

**UNIT II**

Consumer Behavior – Factors influencing consumer behavior – Consumer Decision Process - Market Segmentation – Targeting – Positioning – Marketing mix elements – Marketing plan, Ethics in Marketing Management.

**UNIT III**

Product Management – Levels of product – Types of products –New product Development - Product life cycle - Branding and Packaging – Product line and mix strategies – Pricing policy – objectives – Factors influencing pricing decisions – Methods of pricing – Geographical pricing – Discount pricing – Promotional pricing – New Product pricing.

**UNIT IV**

Distribution – Functions - Channel types and factors influencing selection of channels – Logistics and supply chain management – Promotions Decisions - Promotion mix – Tools of Promotion Mix - Factors affecting promotion mix - Promotion budgets - Advertising Management

**UNIT V**

Trends in Marketing - Social Media in marketing - Direct marketing – Telemarketing – Network marketing - Green Marketing – Internet Marketing

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**Syllabus  
M.COM 202 HUMAN RESOURCE MANAGEMENT**

**UNIT I**

Human Resource Management – Concept – Nature – Significance – objectives and functions, Process- Strategic role of HRM- Corporate Level Strategies– environmental forces and challenges –Organization of HRM functions – Contemporary HR trends.

**UNIT II**

Human Resource planning- Significance of Human Resource Planning – Process – Inventory - Human Resource Inventory methods - Stock taking – work flow mapping – age, caste and grade distribution - Forecasting – Human Resource demands & Supply forecasting methods - Career Planning and development.

**UNIT III**

Employee Acquisition – Job analysis -Job description and job specification – Recruitment – Sources of Recruitment – Campus selections – Job fairs – e-recruitment – Preparation of employment ads for print and website media – body shopping agencies- selection process and tests. Placement & Induction - Training for new employees.

**UNIT IV**

Performance appraisal - Objectives – Importance – Methods of Performance appraisal. – Managing performance – Reward management – Team Dynamics at work: Team composition, formation and development – Team performance and motivation - Team Decision making- performance management and employee development- Ethics in performance management – Human Resource Audit- Personal research.

**UNIT V**

Human Resource Development (HRD) – Objectives – Determining training needs, - Methods of Training & Development – Designing, Organizing and evaluating T&D programs; International HRM – Objectives – Challenges of IHRM – Cross cultural management - Building a high-performance culture -Ethics in HRM- Green HRM.

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**Syllabus  
M.COM 203 FINANCIAL MANAGEMENT**

**UNIT I**

Introduction, Meaning of finance – Functions of finance – Objectives of financial management Profit Vs Wealth maximization – Organization of finance function – Role of the financial manager. (Theory only)

**UNIT II**

Capital Structure, Leverages and Cost of Capital: Theories of capital structure – NI, NOI, Traditional and MM Theories – Operating and Financial Leverages - Computation of Leverages Specific cost of capital – Determination of weighted average cost of capital. (Theory and Problems)

**UNIT III**

Management of Working Capital: Concepts – Need for working capital – Operating cycle Estimation of working capital requirements – Management of cash receivables and inventory (Theory and Problems)

**UNIT IV**

Capital Budgeting: Concept - Significance – Process – Techniques of capital budgeting – Payback period (PB), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index (PI)– Capital rationing. (Theory and Problems).

**UNIT V**

Dividend Policy: Types of dividends – Factors influencing the dividend policy – Forms of dividend – Cash dividend - Bonus shares – share repurchase – methods of share repurchase - stock split Theories of dividends – Walter, Gordon and MM Hypothesis (Theory only).

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**Syllabus  
M.COM 204 TECHNIQUES OF COST ACCOUNTING**

**UNIT I**

**Introduction:** Cost Accounting: Meaning, Objectives, Importance and Scope - Concepts of Costs - Classifications and Elements of Cost - Cost Centre and Cost Unit - Methods and Techniques of Cost Accounting - Installation of Costing System (Theory only)

**UNIT II**

**Activity based costing** - Activity based costing: Concept – Meaning – Definition and characteristics of ABC – Different stages in ABC – ABC and cost drivers – Advantages of Implementing ABC. (Theory and Problems)

**UNIT III**

**Process Costing: Process Costing:** Features and objectives of process costing –Process Losses – Normal Loss– Abnormal Loss – Abnormal Gain – Treatment of Process Losses – Equivalent Production – Methods. **Service Costing** – Applications of Service Costing – Transport -Hotel - Hospital (Theory and Problems)

**UNIT IV**

**Budgetary Control** – Concept of budget and budgetary control – Objectives – Benefits and limitations of budgetary control – Classification of Budget – Functional and Flexible budgets - Zero base budgeting - Performance Budgeting (Theory and Problems)

**UNIT V**

**Recent Trends in Costing: Life cycle costing** – Applications, Objectives, advantages and demerits – Costs involved in life cycle costing - **Target Costing** – Features – Process of Target Costing - **Value Chain Analysis** – Types, process, advantages and limitations - **Socio Economic Costing** – Reasons for choosing socio economic costing - Tools available with the company for measuring the Socio-economic impact (Theory only)

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**Syllabus  
M.COM 205 SOCIAL SUSTAINABLE PROJECT DESIGN**

- Reviewing the websites regarding entrepreneurship culture from your story.com, startupstories.com, entrepreneur.com yourstory.com
- Reading blogs like techradar.com, consumerhelpline.gov.in, gadgets.ndtv.com, gsmarena.com and brain storming about reviewing of problem/challenges/ Technology addressing community
- Reviewing of 5-10 Articles of social Innovation
- Asking Reflection on their own design Experience understanding Technological product life cycle.
- Knowing the Experienced designer characteristics
- Think about one potential project by selecting the community partner by visiting community
- Collect user requirement from the community partner of identified project
- Pitching the idea of the project.
- Review the literature on “Human centered design”
- Identifying need of the project under consideration
- Prepare the list of specifications
- Investigate the current projects or patents or benchmarks that one available in the market
- Identify one the need of community that do not met by current available solutions
- Develop functional requirements including sub functions ( use flow chart/ free chart as tool of representation for any case study)
- Apply same methodology to the project that is considered
- prototyping the selected design of the innovations

- Testing the prototype at the field using DFMEA (Design for Failure model and Effects analysis).
- Taking feedback from community partner about the performance of prototype preparing the delivery checklist
- Project design using PERT/CPM (time, cost etc).
- preparing product description
- Market validations
- Cost benefit Analysis
- Financial validations
- Competition Analysis
- Business plan development
- Strategy development for launching of project as startup
- Linking to Incubation center, funding centers.

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**Syllabus**

**M.COM 206 FINANCIAL ACCOUNTING PACKAGES (TALLY)**

**UNIT I**

Tally: Features and importance of Tally –Tally accounting – Components of gateway of tally – Creation of a company – Creating, displaying and altering single or multiple ledgers – Accounting vouchers – Display of financial statements.

**UNIT II**

Tally Inventory: Inventory masters – Configuration – Creating, displaying and altering single and multiple stock groups – Stock categories – Units of measure – Stock godowns – Stock items and inventory vouchers – Display of inventory reports.

**UNIT III**

Tally GST: Concept and classification – Configuration – Creation of ledgers – Voucher entries for single and multi-ledgers – GST rates – GST in accounting vouchers - GST computations and reports.

**UNIT IV**

Tally TDS: Configuration – Creation of ledgers and vouchers for deductions, payments, deposits, and advances – TDS reports.

**UNIT V**

Pay Roll: Payroll process in Tally – Payroll information – Pay head creation – Calculation types – Pay roll vouchers – Preparation of pay roll reports.

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**Syllabus**  
**M.COM 301 INTERNATIONAL BUSINESS MANAGEMENT**

**UNIT I**

International Business: Meaning and Features of International Business – International Business Environment – Stages, Approaches and Types of International Business - Trade theories - Tariff and Non-Tariff Barriers.

**UNIT II**

World trade regulatory frame work - WTO, Regional Blocks: European Union, BRICS, SAARC - IMF – International Liquidity and SDRs – World Bank Groups: IBRD - IDA – IFC – MIGA – ICSID

**UNIT III**

Balance of payment and its Components - Foreign Exchange Market Mechanism - Determinants of Exchange Rates – Methods of quoting rates - spot and forward markets – Buying and selling rates in foreign trade - The rate of exchange and its determination - Parity Conditions- Mint parity theory - Purchasing power parity theory (Only Theory)

**UNIT IV**

Euro Currency Market – Growth of Euro currency Market – Euro issues – ADR & GDR - External Commercial Borrowings - International Bond Markets – Indian Euro issues

**UNIT V**

Country risk analysis: Factors influencing country risk - International credit rating agencies- Sovereign credit Ratings - FDI and FIIs – Factors influencing FDI – Benefits of FDI - FDI policy

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**Syllabus  
M.COM 302 GOODS AND SERVICES TAX (GST)**

**UNIT I**

Introduction: Old Tax System and its Drawbacks – VAT vs. GST Regime - Need for Tax Reforms - Kelkar Committee on Tax Reforms - Constitutional Amendments - Introduction to GST– Concepts - Process of GST Implementation - Multiple Rates of GST – Impact of GST on Trade, Manufacture, and Services.

**UNIT II**

GST Model: Kelkar – Shah Model -Comprehensive structure of GST model in India: Advantages and Drawbacks of GST-Features of Single and Dual GST Models.

**UNIT III**

Taxes and Duties: Transactions& taxes covered under GST - Taxes and duties outside the purview of GST: Tax structure, Computation administration of Tax on items containing Alcohol, Petroleum products, and Tobacco products - Taxation of Services.

**UNIT IV**

Inter-State Goods and Services Tax: IGST Features – Need for IGST Mechanism – Determination of Place of Supply of goods: Transactions within a State under GST – Interstate Transactions under GST - Illustrations. (Simple Problems)

**UNIT V**

Time of Supply of Goods & Services: Scope of Supply – Place and Value of Supply – Composite and Mixed Supplies - Exemptions and Non-Taxable Supplies - Input Tax Credit – Tax Invoice – Procedures for Utilization, Recovery, and Distribution of Input Tax Credit - Records for Input Tax Credits – Composition Scheme - Reserve Charge mechanism.

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**Syllabus  
M.COM 303 ACCOUNTING FOR MANAGERIAL DECISIONS**

**UNIT I**

Cost analysis for pricing decisions: Full cost pricing- Mark up pricing- Break-even pricing- Target pricing- Conversion cost pricing- Differential cost pricing. (Theory and Problems)

**UNIT II**

Business Decisions: Cost behaviour – Relevant Costs –Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment replacement decision – Change Vs Status quo – Expand or contract – Shut down or continue. (Theory and Problems)

**UNIT III**

Responsibility Accounting (RA): Concept of RA – Assumptions of RA – Types of responsibility centres – Responsibility accounting reports – Advantages of RA – Issues in RA.

**UNIT IV**

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

**UNIT V**

Management Reporting: Concept – Modes of reporting – Types of reports – Essentials of good report – Process of preparing report - Reporting practices of Indian companies.

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**Syllabus**  
**M.COM 304 ENTREPRENEURSHIP IN PRACTICE**

**UNIT I**

Entrepreneur and entrepreneurship: Characteristics - Functions -Types, Ethics and Social Responsibilities of an Entrepreneur. Entrepreneurship: Importance - Growth and Role of Entrepreneurship in Economic Development – EDPs in India. MSMED Act 2006.

**UNIT II**

Indian Models in entrepreneurship – Overview of entrepreneurship, India's start up revolution – Trends, Imperatives, benefits; the players involved in the ecosystem, Business Incubators – Rural entrepreneurship, social entrepreneurship, women entrepreneurship, Cases of Tata, Birla, Kirloskar and many large and small entrepreneurs of India.

**UNIT III**

Soft skills for entrepreneurs - Planning – Whom to approach – Opportunity identification – Market survey – Production programme – Business plan – Financial of project report – Assessing financial viability – Bookkeeping and Accounting and financial statements – Costing and Pricing of Products – Working Capital Management – Marketing Management – Applied management in Business – Learning from Existing Business – Legal requirements

**UNIT IV**

Company Structure and Job roles – Understanding company structure – understanding job role – Developing negotiations skill – Add Wizard & Market makers skill – Financial Risk assessment – Business plan preparation.

**UNIT V**

Designing and configuration Business Models – Introduction to business models – Designing/Understanding customer segmentation and value proposition – choosing channels. Customer relationship to serve customer – key partners and key activities of the business model – choosing revenue streams and cost structures – social business model.

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**Syllabus  
M.COM 305 CORPORATE TAX PLANNING**

**UNIT I**

Introduction: Concept of Taxation in India – Direct and Indirect tax - Tax avoidance and Tax evasion – Tax Management – Meaning and Objectives of Tax Planning - Tax Planning for new business: Tax planning with reference to nature, location of business and forms of organization.

**UNIT II**

Tax Planning and Financial Management decision: Tax Planning relating to capital Structure decision – Dividend policy – bonus shares.

**UNIT III**

Tax Planning and Managerial Decision: Tax planning in respect of own funds or borrowed capital – Lease Vs. purchase – Purchase by installment Vs. Hire – Make or Buy decisions- Repairs – Replacement –Renewals or renovations.

**UNIT IV**

Business Reorganization: Tax Implications for Merger, Demerger, and Slump sale – Tax Implications for Amalgamation – Provisions on scientific research under Section 35 – Carry forward or set off of accumulated business losses and unabsorbed depreciation under Section 72A.

**UNIT V**

Tax payment: Tax Deducted at Source – TDS Rates – When and how Tax is to be deducted at source from salary – TDS on Interest and Dividends – Tax Collected at Source – TCS Rates - Advance payment of tax.

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**Syllabus  
M.COM 306A FINANCIAL MARKETS AND SERVICES**

**UNIT I**

**Financial System & Money Market: Indian Financial System** – Functions and Components – Role of Financial System in Economic development - **Money Market:** Significance – Instruments of money market: Call money, Treasury bills, Commercial bills, Commercial papers, Certificates of deposits, Repo and reverse repo, MMMFs – DFHI

**UNIT II**

**Capital Market: Primary Markets** –Functions of primary market - Methods of floating new issues – Intermediaries in Primary Market – **Secondary Market** - Functions of secondary market – Listing and Process of trading in a stock exchange – Depositories: NDSL and CSDL – SEBI: Functions & Powers

**UNIT III**

**Merchant Banking:** Concept – Evolution - Commercial banking Vs merchant banking- Scope - Functions – Pre-issue and post- issue obligations - SEBI regulation.

**UNIT IV**

**Credit Rating & Factoring: Credit Rating:** Significance – Features – Process of credit rating – Advantages and drawbacks of credit rating; Rating methodology of CRISIL, CARE, ICRA, FITCH; SEBI regulations on credit rating; **Factoring:** Mechanism – Functions – Types - Factoring Vs bills discounting

**UNIT V**

**Venture Capital Financing & Mutual Funds:** Features – Stages of venture capital financing (VCF) – Investment nurturing and its types – Exit route –Management buy-ins and management buy-outs –VCF scenario in India; **Mutual Funds:** Concept – Classification of MFs– Organization and management

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**Syllabus**

**M.COM 401 E – COMMERCE**

**UNIT I**

Foundations of E-Commerce (EC): Definition, Evolution, and Features of EC – E-Commerce vs Traditional Commerce - Driving Forces – Benefits and Disadvantages of EC – E-Commerce Business Models – Future of EC

**UNIT II**

E-payment System: Various types of payments – Debit card system – Credit card system – Digital cash – Digital wallets – Digital Check – SSL and SET Protocols in E-Payments.

**UNIT III**

Issues in E-Commerce: Legal issues – Privacy issues – IPR issues – Ethical issues – Social issues – IT Act and E-Commerce.

**UNIT IV**

EC Applications: Advertising – SCM – Market Research – Financial Services – Retailing – Trading Stocks – Auctions – Publications.

**UNIT V**

Introduction to Digital Marketing – Digital Marketing Channels – E-mail Marketing – Mobile Marketing – Social Media Marketing – Search Engine Marketing – Video & Content Marketing – Affiliate Marketing.

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**Syllabus  
M.COM 402 BANKING AND INSURANCE**

**UNIT I**

Banks – Definition, Importance of Banking to Business -Types of Banks – Functions of Banks – Commercial Banks and its Functions – Unit and Branch Banking - NABARD and Rural Banking.

**UNIT II**

Regulation of Banks – Reserve Bank of India – Organization and Management - Functions of RBI – Qualitative and Quantitative Credit Control – Selective Credit Control – Problem of NPA - BASEL-I, II and III -Prudential norms- Banking Sectors Reforms in India.

**UNIT III**

E-banking in India –Introduction to E- Banking, E Banking in India: Major Concerns – Impact of E-banking on Traditional Services, Challenges in E –Banking - Recent Initiatives – Use of E-Banking in India- Home Banking-Web Banking- Telephone Banking- Advantages and Disadvantages of E-banking - E-banking frauds - The Stringent Security Measures taken by Banks.

**UNIT IV**

Insurance: The concept of insurance – Classification of insurance – basic principles of insurance – Utmost Good faith – Insurable Interest – Material facts – Indemnity – Proximate cause - economic principles of insurance – Sharing – Subrogation – Contribution - Role of insurance in national economy - Prospects of insurance business in India

**UNIT V**

Risk and Insurance: Concept of Risk – Types of risk – Risk management – Objectives – Features – Importance – Limitations – Tools of risk management – Requirements of an insurable risk – Indian insurance sector – Socio-economic significance – Regulatory framework – Insurance Regulatory and Development Authority (IRDA) – Challenges and recent developments in insurance sector in India. (Theory only)

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**Syllabus**

**M.COM 403A SECURITY ANALYSES AND PORTFOLIO MANAGEMENT**

**UNIT I**

Investment: Concept and Elements — Investment Vs Speculation – Investment Vs Gambling – Investment Process - Types of investments - Financial investments – non-financial investments – Types of risks - Risk and Return – Risk Return Tradeoff - Measurement of risk and return (Theory only).

**UNIT II**

Securities analysis: Fundamental analysis – Economic, industry and company analysis – Technical analysis – Dow theory – Technical indicators - Efficient market theory –Random walk theory – Strong, Semi-strong and Weak forms of Efficient market. (Theory only).

**UNIT III**

Valuation of securities: Valuation of equity shares – Equity risk and return – Dividend Discount Model - Valuation of debt securities – Yield curves – Macaulay's duration (Simple Problems)

**UNIT IV**

Portfolio theory: Markowitz theory of portfolio diversification -Sharpe Index Model - Capital market theory – Capital market line – Portfolio selection – Capital Asset Pricing Model (CAPM - Security Market Line (SML) – Arbitrage Pricing Theory (APT) (Simple Problems).

**UNIT V**

Portfolio evaluation and revision: Portfolio revision: Need and Strategies of Portfolio Revision - Techniques of portfolio evaluation –Sharpe's performance index – Treynor's performance index – Jensen's Performance Index (Simple Problems).

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**Syllabus  
M.COM 404A FINANCIAL DERIVATIVES**

**UNIT I**

Introduction to derivatives- Evolution of Derivatives- Factors Contributing to the Growth of Derivative Markets- Types of Derivatives- Forwards Contract- Futures Contracts- types of Futures-Pricing of Futures Contracts

**UNIT II**

Introduction to option contracts - Characteristics of options- Mechanics of option trading- Determinants of option value - Option position and Strategies.

**UNIT III**

Option pricing - Principles of option pricing- Binominal model of option pricing- Black & Scholes model of option pricing

**UNIT IV**

Types of traders- Hedgers, speculators- Arbitragers - warrants and convertibles - Basic characteristics - Use of warrants and convertibles- valuation of warrants and convertibles- convertible strategies

**UNIT V**

Financial Swaps- Currency Swaps- Interest Rate Swaps - Equity Swaps - Price and Valuation-Swaptions

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**Syllabus**  
**M.COM 405 INTERNSHIP CUM PROJECT**

Soon after the completion of all the core and elective courses, students are required to test their knowledge by getting practical exposure. They are required to visit companies of their choice, prepare and submit project report on the concerned topic at the end of the 4<sup>th</sup> semester. Students are allotted to faculty members based on the strength of the students. The faculty members will act as guide and give guidance to the students during the course of their internship. They are required to come to the department for review meeting on the dates mentioned by the Head of the Department and meet their guide. They are also required to give presentation on completion of their project and also attend the viva-voce examination. The viva-voce shall be conducted by a committee consisting of the Head of the Department, BOS Chairperson and one external examiner.

The Project Report is evaluated on the following basis:

| <b>Item</b>                                    | <b>Marks</b> | <b>Awarder</b>                        |
|--|--------------|---------------------------------------|
| Preliminary Seminar I                          | 40           | Faculty guide and faculty coordinator |
| Final Project Seminar II                       | 40           | Faculty guide and faculty coordinator |
| Viva Voce & Project Report External Evaluation | 120          | External Examiner                     |

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