

ACADEMIC ORGANISER-MANAGERIAL ECONOMICS
M.COM I Yr (I Sem) (2015-16) (5 classes per week)

MONTH	No of days	TOPIC TO BE COVERED	No of classes	REVIEW
August	5	Unit-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: Meaning of Managerial Economics - Managerial Economics and Economic Theory. Managerial Economics and Decision Sciences - Nature of managerial decision making - Types of business decisions -	3 2	
September	20	Managerial decision making process. Firm-meaning-Objectives - Nature of profits (economic vs. accounting profit). Optimization-functions-slope of functions-optimization techniques- Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems. Role of marginal analysis in decision making - Total, average and marginal relationship (including problems). Unit-II: DEMAND ANALYSIS: Demand Theory and Analysis – Individual demand and Market demand Factors determining demand. Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity Elasticity and Decision making. (including problems). Demand estimation and demand forecasting: Meaning	1 3 4 3 2 1 3 2 1	
October	14	Significance and methods (Theory only). Unit-III: PRODUCTION ANALYSIS: Meaning of Production function – Cobb Douglas Production Function. Production with one variable input . Law of Diminishing marginal returns . Optimal employment to a factor of production. Production with two variable inputs. Production iso-quant – Production iso-cost – Optimal employment of two inputs	3 2 2 1 2 2 2	

November	15	Expansion path.	1	
		Returns to scale and economies of scope (including problems).	2	
		Unit IV: COST ANALYSIS:		
		Concepts of cost – Short run cost functions.	2	
		Finding minimum average variable cost through equations.	2	
		Long run cost function .	1	
		Linear and non - linear break - even analysis. Profit contribution analysis (including problems).	3	
		Unit V: MARKET STRUCTURE:		
		Perfect and Imperfect market condition.	1	
		Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision.	3	
December	6	Monopoly: characteristics, – Profit Maximization in short run and long run, Allocative inefficiency, Income Transfer and Rent seeking.	2	
		Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run.	2	
		Oligopoly: Characteristics – Price Rigidity – Kinked demand model (including problems).	2	
		Total	60	

Jyoti, Mehra.

M.COM SEM I ACADEMIC ORGANISER- PRINCIPLES OF MARKETING FOR THE YEAR 2015-16

Month	Name of the Topic	No of classes		
Aug 5	UNIT-I: INTRODUCTION: Meaning and Definition of Marketing Scope of Marketing Evolution of Marketing Concepts, Production Concept, Product Concept Marketing Myopia, Selling Concept, Marketing Concept Societal Marketing Concept ,	5		
Sep 20	Objectives of Marketing Role of Marketing in Economic Development Rural Marketing, Rural Markets Vs Urban Markets, Marketing Management Tasks Marketing Mix, Direct Marketing Online Marketing Marketing Challenges and Opportunities Marketing of Services	10		
	UNIT-II: MARKETING ENVIRONMENT: Micro Environment (Company, Suppliers Marketing Intermediaries, Customers Competitors, Publics), Macro Environment (Demographic, Economic, Natural Technological, Political, Legal (Consumer Protection Act 1986) and Regulatory Cultural, Social)	10		
Oct 14	International Marketing GATT & WTO	1		
	UNIT-III: MARKET SEGMENTATION: Concept of Target Market, Diffused Market Concentrated Market, Clustered Market, Market Segmentation: Concept Bases, Benefits, Requirements for Effective Segmentation Market Segmentation Analysis for Consumer and Service Product Positioning: Concepts – Bases	13		
Nov 15	UNIT- IV: CONSUMER BEHAVIOUR: Consumer Behavior Nature, Scope, Importance Factors influencing Consumer Behavior - Economic -psychological-Cultural-Social and Personal – Models of Consumer Behavior - Marshallian-Maslow Freudian-Howard-Sheth - Steps in consumer Decision Process - Post Purchase Behavior - Cognitive Dissonance – Organizational Buyer – Industrial Markets-Reseller Market Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behavior	10		
	UNIT-V: MARKETING PLANNING AND STRATEGY: Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses – Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation-	5		
Dec 6	Program Formulation – Implementation - Feedback and Control – Marketing Process – Nature and Contents of a Marketing Plan – marketing control – Annual Plan, Profitability, Efficiency and Strategic Control	6		
60	Total	60		

Bhavan's Vivekananda College
of Science, Humanities & Commerce
M.Com Semester I – Organization Theory and Behavior for the year 2015

Month No.of Days	Topic	Classes	Review
Aug 5	Unit I Introduction : Organization – Theories – Classical Theory – Features – Limitations – Neo Classical Theory – Features Limitations –	2 3	
Sept 20	Contemporary Organization Theory – Features – Limitations- Systems Approach – Contingency Approach – Organizational Behavior – Features – Scope – Fundamental Concepts of Organizational Behavior – Challenges and Career Development for OB – Contributing Disciplines to the OB Unit II Understanding Individual and Group Behaviour Individual Behavior: Personality determinants – Big Five Personality factors – Learning Theories – The Perpetual Process – Factors influencing Perception – Internal and External – Attitudes and Behavior – Attitude formation and Attitude Change	2 4 2 3 1 2 1 3	
Oct 14	Group Behavior: Fundamentals of Group Behavior –Stages of Development – Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making Unit III Motivation, Morale and Culture: Theories of Motivation – Motivational process – Content Theories – Process Theories – Learning and Reinforcement Theory Morale – Factors influencing Morale – Organizational culture – Concepts – forming a culture – sustaining a culture – changing a culture	2 2 1 2 2 3 2	
Nov 15	UNIT IV ORGANIZATIONAL POWER AND POLITICS, CONFLICT, COMMUNICATION Power bases – Dependency – Individual Vs Organizational Power – Political Process in Organization – factors contributing – Techniques of Organization Politics – Managing Political behavior Conflict: Transition in Conflict thought Functional and Dysfunctional Conflict – Process of conflict – Managing Conflict Communication: Significance – Process – Formal and Informal Communication – Barriers to Communication – Improving Communication Skills – The human impact of computer – Mediated Communication UNIT V Leadership: Leadership and change – Introduction – Leadership and management – Leadership Styles – Theories – Traits –	1 2 2 2 1 2 2	
Dec 6	Managerial Grid – Contingency Approach Change – Challenges contributing change – Types of change approaches – Contemporary issues in change	1 2 3	

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ACCOUNTING STANDARDS - ORGANIZER 2015-17

Month & No. of Teaching days	UNIT-I: INTRODUCTION:	No. of Classes	Lecturers review	H O D Review
AUG 5 days	Information System – Users of Accounting Information – Accounting Environment. Approaches – Accounting Principles	5	Completed unit I.	
September 20 days	UNIT-II: ACCOUNTING STANDARDS IN INDIA - I: Types – Difficulties – Enforcement – Accounting Standards Board in India. Disclosure of accounting policies – AS-2: Contingencies and events occurring after period items and changes in accounting Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets	16	Started unit II Completed unit II Started unit III	HSE
October 14 days	UNIT-III: ACCOUNTING STANDARDS IN INDIA - II: The effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share. Consolidated financial statements – AS-22: Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in join ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and contingent assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures	14	Completed up to AS 26 Continued Unit III and completed.	HSE
November 15 days	UNIT-IV: INTERNATIONAL FINANCIAL REPORTING Uniform Global Financial Reporting: Need – Differences Translation of Indian GAAP Statements in to US GAAP and IFRS – International Accounting Standards Board. IFRS: Meaning – An overview of IFRS – Convergence with IFRS – Benefits of Convergence – Challenges of Convergence – Role of ASB in post convergence Scenario	19	Started unit IV Completed the unit.	HSE
December 6 days	UNIT-V: FINANCIAL REPORTING: Developments on Financial Reporting Objectives: True blood Report (USA), Corporate Report (UK), Stamp Report (Canada). Significance of Corporate Annual Reports – Recent Trends in Corporate Reporting in India	11	Started with unit V Completed Unit V and syllabus.	HSE
60	Total	65		

H. Srinivas
22nd Dec. 15.

BHAVAN'S VIVEKANANDA COLLEGE OF SCIENCE, HUMANITIES AND COMMERCE
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M.Com Semester I FINANCIAL MANAGEMENT ORGANSIER FOR 2015-16.

Month	Topic	No.of hours	Review	Signature of HOD	Signature of Principal
2015 AUGUST (05)	Unit – I Financial Management Meaning , Evolution, Organisation of Finance Function Finance Decisions, Goals of Financial Management Agency Problem	1 4			
	SEPTEMBER (20)	1 4 UNIT – II CAPITAL BUDGETING Meaning, Importance, Process Kinds of Decision Cash Flow Estimation, Capital Budgeting Tecniques Risk Analysis in Capital Budgeting Decision Sources, Perspective of Risk,Tools,RADR,CE,Decision Tree			
OCTOBER (14)	UNIT – III Working Capital,Cash Mgnt.,Accounts Receivable & Inventory Mgnt. Working Capital: Meaning, kinds, Determinants, sources, Est. of Working Capital Cash Management: Nature of cash, Motives, Objectives of Cash Mgnt., Factors, Cash cycle Facets, Cash Forecasting, Budgets, Mgnt. Of cash flows, Determination of Optimum Cash flows Accounts Receivable Mgnt. : Meaning,Objectives,Cos Benefit Analysis, Credit Standards, Terms, Collection of Receivables.	2 3 3 3 3			
NOVEMBER (15)	Inventory Management: Meaning , Components of Inventory, Motives of holding Inventory, Objectives of Inventory Mgnt., Tools and Techniques of Inventory Control.	3			
	UNIT – iv Cost of Capital: Meaning, Significance, Classification of cost, Computation of Specific cost of capital and Overall cost of capital (Weighted Average cost of Capital) Capital Structure: Meaning, Determinants, theories, of capital structure NI, NOI, Traditional and MM Approaches - Problems	4 4			
DECEMBER (06)	UNIT V DIVIDEND POLICY and DIVIDEND THEORIES Dividend Policy: Meaning, types,Factors influencing Dividend Policy, Forms of Dividend (Theory) Dividend Theories: Walter Model, Gordon Model and MM hypothesis (Problems)	4 6			
	TOTAL	60			
60					

ACADEMIC ORGANISER-BUSINESS ENVIRONMENT and POLICY**M.COM I Yr (II Sem) (2015-16) (5 classes per week)**

MONTH	No of days	TOPIC TO BE COVERED	No of classes	REVIEW
January	13	UNIT - I: INTRODUCTION: Business environment: micro-environment - macro environment – environmental scanning. Policy environment: Industrial Policy - Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal policy – Monetary policy. UNIT - II: LIBERALIZATION AND GLOBALIZATION: New economic policy: economic reforms - liberalization.	5 5 3	
February	20	Globalization: meaning - stages - factors facilitating and impeding globalization in India Consequences of globalization for India. UNIT - III: PUBLIC SECTOR AND PRIVATIZATION: Public sector: changing role of public sector - relevance of public sector. Public Sector reforms. Privatization: concepts – nature – objectives – forms. Regulatory framework with reference to insurance, power and telecom sectors. UNIT - IV: FOREIGN CAPITAL: Foreign direct investment: policy-trends -problems – consequences	4 3 4 2 4 3	
March	15	FEMA- objectives – provisions. Multinational corporations - entry strategies - role Growth, problems– consequences. Mergers and acquisitions: reasons – trends Advantages and disadvantages. Competition law. UNIT - V: WTO AND TRADE POLICY: WTO agreements	2 4 3 2 3 1	
April	12	Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS). Barriers to trade. Trade policy changes consequent to WTO - Recent EXIM policy Consequences of WTO for India.	5 2 3 2	
		Total	60	

Jyoti Mehra

ACADEMIC ORGANISER MONTH WISE – 2015-16
MARKETING MANAGEMENT M.Com I year (I Semester)

Month	No. of teaching days	Topics to be covered	No. of classes required	Sign	Review by HOD
Jan	13	UNIT-I: PRODUCT MANAGEMENT: Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions - New Product – New Product Development Stages – Reasons for New Product Failure - Product Life Cycle Stages and Marketing Implications - Branding - Packaging & Labeling.	10 3		
Feb	20	UNIT-II: PRICE MANAGEMENT: Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors Influencing Price – Pricing under different competitive conditions – New Product Pricing - Skimming and Penetration Pricing – Pricing Methods – Cost based – Demand based – Competition based– Product line Pricing – Pricing strategies. UNIT-III: PROMOTION MANAGEMENT: Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection – Budget - Types of Advertising – Advertising Effectiveness,	5 5 5		
Mar	15	Personal Selling – Nature – Steps in Personal Selling. Sales Promotion – Objectives – Tools. Public Relations – Direct Marketing – Forms of Direct Marketing. UNIT-IV: CHANNEL MANAGEMENT & RETAILING: Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants – Functions Marketing Intermediaries - Channel Design Decisions - Channel Conflict and Resolutions - Online Marketing – Online Marketing Channels – objectives – Merits – demerits	5 2 8		
April	12	–Retailing: Meaning – Significance – Emerging trends – forms of retailing – formats of retail stores. UNIT-V: MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH: Concept of MKIS - Components of a Marketing Information System - Internal Records System- Marketing Intelligence System-Marketing Research System- Marketing Decision Support System - Marketing Research Process - Marketing Research Vs MKIS - Marketing Research in India.	2 10		
	60	TOTAL	60		



Bhavan's Vivekananda College

of Science, Humanities & Commerce

Sainikpuri, Secunderabad – 500094

Autonomous College - Affiliated to Osmania University

(Accredited with 'A' grade by NAAC)

MCom I Year II Semester 2015-16

Subject: Human Resource Management

Month	Particulars	No of Classes	Remarks
December (16)	UNIT-I: INTRODUCTION: Human Resources Management (HRM): <ul style="list-style-type: none"> • Concepts, Significance, Objectives, Scope, Functions • Changing role of Human Resource Manager • HRM Policies • HRM V/S Personnel management • Line and Staff Structure of HR • Impact of Environment on HRM • HRD concept, scope, objectives • HRD Techniques 	13 3 1 1 1 1 2 2 2	
January (16)	UNIT-II: ACQUISITION OF HUMAN RESOURCE: <ul style="list-style-type: none"> • Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth • Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis. • Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning. • Recruitment: Objectives - Sources of recruitment 	14 3 2 2 2	

	<ul style="list-style-type: none"> • Selection: Concept – Selection - Procedure – Tests and Interview 2 • Placement and Induction 2 • Internal Mobility 1 		
February (14)	<p>UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE: 12</p> <ul style="list-style-type: none"> • Training - Assessing training needs - Methods and Evaluation of Training. Development: Techniques of Management Development - Evaluating Effectiveness. 3 • Performance Management: Concept - Performance Appraisal - Concept- - Traditional and Modern Methods of Appraisal - Concepts of Potential Appraisal, Assessment Centres 1 • Career Planning and Development. 2 • Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles 2 • Brief Introduction to forms of Workers Participation in Management in India 2 		
March (14)	<p>UNIT-IV: MAINTENANCE: 12</p> <ul style="list-style-type: none"> • Compensation Management: Objectives – Essentials of Sound Wage Structure – Components of Compensation 2 • Job Evaluation: Concept – Methods 2 • Concepts of Minimum Wage, Living Wage and Fair Wage Wage Differentials. 1 • Employee Relations: Objectives Discipline: Objectives 2 • Grievance: Causes, Procedure; 1 		

	<ul style="list-style-type: none"> • Trade Unions: Objectives - Role of Trade Union in New economy 2 • Collective Bargaining: Types, Essential conditions for the success of Collective Bargaining. 2 <p>UNIT-V: HRM in the Knowledge Era 9</p> <ul style="list-style-type: none"> • Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge Management Process 4 • Virtual Organizations: Concept - Features -Types - HR Issues. 2 • Learning Organization: Concept - Role of Leader in Learning Organizations. 3 		
Total No of Classes		60	

ACADEMIC ORGANISER MONTH WISE – 2015-16

Advanced Managerial Accounting– M.Com I year (II Semester)

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD
Jan	13	UNIT-I: FINANCIAL STATEMENT ANALYSIS: Financial Statements: Meaning – Objectives – Types – Uses – Limitations. Financial Statements Analysis: Meaning – Objectives – Techniques – Uses – Limitations.			
Feb	20	Ratio Analysis: Meaning – Types – Du Pont Analysis (Including Problems). UNIT II : FUNDS FLOW ANALYSIS & CASH FLOW ANALYSIS Funds Flow Analysis: Meaning problems Preparation of Funds Flow Statement (Including Problems) Cash Flow Analysis: Meaning – Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Problems). UNIT-III: HUMAN RESOURCE ACCOUNTING AND RESPONSIBILITY ACCOUNTING: Human Resources Accounting: Concept – Objectives – Approaches – Limitations (Theory only). Responsibility Accounting: Concept – Steps – Responsibility Centre – Types of Responsibility Centres			
Feb	15	– Preparation of Responsibility accounting reports (Including simple Problems) UNIT-IV: INFLATION ACCOUNTING AND INCOME MEASUREMENT: Inflation Accounting: Concept – Limitations of historical cost based financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including simple Problems).			
Mar	12	Income Measurement: Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including simple Problems). UNIT-V: FINANCIAL MEASURES OF PERFORMANCE: Financial Measures of Performance: Introduction – Return On Investment (ROI): Concept – Uses and Limitations – Economic Value Added (EVA): Concept – Significance of EVA – Measurement of EVA (Theory only). Balanced Score Card (BSC): Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only)			
	60	TOTAL	60		

INVESTMENT MANAGEMENT ORGANISER M.COM 2 SEMESTER 2015-16

month	No of days	Name of the topic	No of classes	review
Jan	13	UNIT-I : INTRODUCTION:		
		Investment: Meaning, Characteristics, Importance ,Objectives , Factors of Sound Investment ,Investment Environment , Investment Media, Principles of Investment, Speculation, Gambling, Investment Process (Theory).		
		Financial Assets: Meaning, Classification, Shares, Debentures, Bonds Innovative Financial Assets, Properties of Financial Assets . UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:		
Feb	20	Primary Market: Meaning, Growth and Development, Role of NIM, Methods of Issues, Parties Involved, Allotment Process, Investor Protection, Recent Trends (Theory).		
		Secondary Market: Meaning , History, Functions , Regulatory Framework, Listing and Delisting of Securities ,Trading Procedure, Stock Exchanges in India , Growth of Stock Exchanges in India ,SEBI, Its Functions and Role (Theory).		
		UNIT-III: RISK AND RETURN ANALYSIS:		
		Return: Meaning, Holding Period Return, Equivalent Annual Return, Expected Value of Return, Measuring Returns from Historical Data Measuring Average Returns over Multiple Period, Arithmetic Average, Geometric Average, Rupee Weighted Average Return (Problem).		
march	15	Risk: Meaning, Sources of Risk, Market Risk, Interest Risk, Interest Rate Risk, Purchasing Power Risk ,Business Risk, Financial Risk, Types of Risk, Systematic Risk, Unsystematic Risk, Risk Aversion and Risk Premium, Measurement of Risk, Range as a Measure of Risk, Standard Deviation as a Measure of Risk , β as a Measure of Risk (theory or Problems).		
		UNIT-IV: PORTFOLIO ANALYSIS:		
		Portfolio Analysis: Meaning , Traditional Vs Modern Portfolio Analysis, Return on Portfolio, Risk on Portfolio, Diversification of Investments, Reduction of Portfolio Risk through Diversification,		
		Security Returns Perfectly Positively Correlated, Security Returns Perfectly Negatively Correlated, Security Returns Uncorrelated (Including Problems)		
		Markowitz Model: Assumptions, Parameters, Effect of Combining Two Securities, Interactive Risk Through Covariance, Coefficient of Correlation, Change in Portfolio Proportions, Concept of Dominance, Limitations of Markowitz Model (Including Problems).		
		UNIT-V: PORTFOLIO SELECTION:		
		Portfolio Selection: Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).		
		Sharpe Single Index Model: Measuring Security Return and Risk, Measuring Portfolio Return and Risk, Multi Index Model (Including Problems).		
TOTAL				

	UNIT-I: INTRODUCTION	No. of Classes	Lecturers review	H O D Review
JULY 17 days	Quantitative Techniques: Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations.			
	Research: Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses - Research plan and its components - Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research			
	UNIT-II: COLLECTION, PRESENTATION & ANALYSIS OF DATA:			
	Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing			
	Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling			
	Random and Non-Random Sampling methods - Measurement and scaling techniques.			
	Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only)			
	UNIT-III: INTERPRETATION AND REPORT WRITING:			
	Interpretation: Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (including small cases).			
	Report Writing: Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report - Documentation: Footnotes and Bibliography - Checklist for the report			
October 3 days	UNIT-IV: PROBABILITY AND PROBABILITY DISTRIBUTIONS:			
	Probability: Meaning - Fundamental Concepts - Approaches to measurement of Probability -Classical, Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems- Bayesian theorem and its simple applications - Mathematical expectation (including problems).			
	Probability Distributions: Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses - fitting Binomial, Poisson and Normal, Distributions (areas method only) (including problems)			
	UNIT-V: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:			
	Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.			
	Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attributes - Chi square test for goodness of fit (including problems)			
November 15 days				
65	Total			

Department of Commerce
M.Com 2nd year 3rd Sem 2015-2016
E-Commerce & Accounting Package

Month	Details	Total Classes alloted
July 17	E-Commerce Introduction Definition, Advantages, Disadvantages,	5
	Elements, Internet, Networks, web-page, portals, Benefits, Driving Forces	5
	HTML:-Basics Introduction and Formatting Elements.	7
Aug 15	Business process Re-Engineering E-Commerce applications	3
	Regulatory Environment, Competitive intelligence, CI on Internet	3
	Future of E Commerce, traditional EDI, Benefits drawback, Data transfer Standards, financial EDI system,	3
	Legal Security Concern, authentication methods, firewall types of E-commerce B2B B2C, C2B, C2G portals Vs Websites	3
	HTML: Tables, TR, TD, TH, list and types of List in HTML	3
Sept 15	Supply Chain Management, Introduction to SET protocols SET vs SSL	3
	Payment gateway certification issues, trust Chain, Crypto methods, encryption methods	3
	Digital signature, dual signature, Status of Software,	3
	magnetic Strip cards, smart cards electronic cheques electronic-cash, third party processors and credit cards,	3
	risk and electronic sys designing electronic payment system	3
Oct 15	HTML Forms, Frames, Img and Links	3
	Computerized accounting meaning, features advantages disadvantages	3
	computerized Vs Manual Acc creating of company, group, ledger, cashbook creation	2
	Creation of groups, stock categories, valuation voucher entry, cash book, depreciation.	2
	Trial balance, P& L a/c B/S ratio analysis, Cash flow, editing, ledger budget control VAT assessment.	5
Total Classes		62

ACADEMIC ORGANISER MONTH WISE – 2015-16
Cost Accounting & Control – M.Com II year (III Semester)

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD
July	17	UNIT-I: INTRODUCTION: Cost Accounting: Nature and Scope, Need, Objectives – Cost Concepts – Installation of Costing System – Cost Accounting its relationship with Financial Accounting and Management Accounting Cost Accounting Standards -Cost Classification-Cost Sheet(theory) Books of Accounts – Integral and Non Integral Accounting (Including Problems)	4 1 5 4 3		
Aug	15	UNIT-II: PROCESS COSTING: Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing –Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss - Process Accounts with Stocks Inter-Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method –Joint Products and By-products (Including problems). UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING: Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing Vs Absorption Costing-Preparation of Income Statement under Marginal Costing and Absorption Costing	1 5 2 4 1 2		
Sep	15	Decision Making Pricing Decisions, Make or Buy Decisions, Product/Sales Mix Decisions Key or Limiting Factor, Shut Down or Continue Decisions, Accept or Reject an offer - Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Differential Cost Analysis (including problems). UNIT- IV: BUDGETARY CONTROL: Budget: Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations — Performance Budget – Traditional System of Budgeting – Zero Based Budgeting	5 1 1 1 3		
Nov	15	Classification of Budgets: Functional Budget: Sales Budget(Problems)Production Budget(Problems),, Direct Material Budget(Problems)Direct Labor Budget(Problems) Manufacturing Overheads Budget(Problems)- Capital Expenditure Budget - Cash Budget (Problems) –Master Budget – Flexible Budget (Problems). UNIT-V: STANDARD COSTING: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons Standard Costing and Budgetary Control Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).	6 9		
	62	TOTAL	62		

Security Analysis and Portfolio Management M.com III sem Academic Organiser 2015-16

Month	days	Name of the Topic	Classes taken	Review
July	17	<p>Fundamental Analysis: Meaning – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Concept of Industry – Industry Life Cycle – Industry Characteristics – Company Analysis – Financial Statements – Analysis of Financial Statements (Theory). Technical Analysis: Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal – Eliot Wave Theory – Mathematical Indicators – Market Indicators (Theory). Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory).</p>		
August	15	<p>UNIT -II: VALUATION SECURITIES: Share Valuation: Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (problems). Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Problems). UNIT -III: CAPITAL MARKET THEORY: Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless</p>		
Sep	15	<p>Lending and Borrowing – Capital Market Line – Security Market Line — SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (problems). Arbitrage Pricing Theory: The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing – Limitations of APT (Theory). UNIT-IV: PORTFOLIO PERFORMANCE EVALUATION: Portfolio Performance Evaluation: Need for Evaluation – Evaluation Perspective – Meaning of Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns – Sharpe Ratio – Treynor Ratio – Differential Return (Problems).</p>		
Nov	15	<p>Security Market Indexes: Meaning – Different Averages and Indexes Exist – The Construction of Indexes – Maintenance Problems with Security Market Indexes – Stock Market Index Revision (Theory). UNIT-V: PORTFOLIO REVISION: Portfolio Revision: Need for Revision – Meaning of Portfolio Revision – Constraints in Portfolio Revision – Portfolio Revision Strategies – Formula Plan – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging (Theory). International Investing: Benefits and Risk of Global Investing – Factors Influencing International Investing – Foreign Exchange Risk (Theory).</p>		
Total	62			

ACADEMIC ORGANISER MONTH WISE – 2015-16

INTERNATIONAL FINANCIAL MANAGEMENT– M.Com II year (III Semester)

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD/Principal
JULY '15	17	UNIT -1 Introduction An overview of IFM- Features of International finance- Scope- IFM vs DFM, Factors influencing growth of IFM International Monetary System – Balance of Payments- Principles- Debit and Credit Entries and problems UNIT – II Forex markets and exchange rate mechanism. Features, Major participants, Spot Market, Features, Arbitrage, Speculation- Problems.	8 4 2 3		
AUGUST '15	15	UNIT-II (Contd) Forward Markets: Features, Arbitrage, Hedging, Speculation, Swapping including problems. Exchange Rate Mechanism Exchange Rate Quotations: NEER, Exchange rate determination in spot market- exchange rate determination in forward market- problems UNIT – III Foreign Exchange Exposure Measurement of foreign exchange exposure, meaning and relevance, classification of foreign exchange exposure,	3 4 8		
SEPTEMBER'15	15	Unit-III Transaction, operating, accounting exposure- problems. Management of forex exposure: Need, hedging of transaction exposure- hedging of real operating exposure- management of accounting exposure (including problems)	8 7		
NOV' 15	15	UNIT –IV International Financial Markets and Instruments Features- Factors for growth, Interest rates- Channels of International Funds Flow. International financial Instruments- UNIT- V Financing of Foreign Trade Foreign Trade documents: LOC, BOE, Bill of Lading Financing: Bank Credit, Factoring, Counter Trade: Modes of payment(only theory)	4 3 6 2		
	62	TOTAL	62		



M.Com 2nd Year – IV Semester
Organizer for QTBD 2015

Month (Days)	TOPIC	No. Of Hours	Review	Signature of Lecturer / HOD / PRINCIPAL
2015 January (10)	UNIT : I Statistical Estimation and Hypothesis Testing CONCEPTS: Population, Sample, Sampling distributions-Parameters and Statistics-Central Limit Theorem-Standard Error-Confidence limits-Estimation of Population parameters-Good Estimator-Point and Interval Estimation-Testing of Hypothesis Procedure-Type I and Type II Errors- One tail and Two tail tests.	02 03 05		
February (18)	Sampling for attributes: Single Proportion and Diff. between two Proportions. Diff. between two Proportions UNIT II: SAMPLING FOR VARIABLES Large Samples: Single mean, Diff. between two Means, Diff. between two standard deviations. Small Samples: single mean, Diff.between two means.(Independent and Dependent Sample)	05 07 06		
March (17)	UNIT III: Statistical Quality Control Meaning, Uses, Control Charts for Variables. Control Charts for variable Control Charts for Attributes ANOVA (F – TEST) One Way Anova Two Way Anova UNIT IV : GAME THEORY Two persons Zero sum game, MaxiMini, Minimax. Strategies . Dominating strategy, Mixed Strategy (Problems).	07 07 03		
April (18)	GAME THEORY Problems STATISTICAL DECISION THEORY Payoff table Expected Payoff- Value of Perfect Information- Types of Decisions – Decision Tree Analysis. UNIT V : LINEAR PROGRAMMING PROBLEMS Meaning, Requirements for Application of LPP, Assumptions, Advantages, Formulation of LPP, Solving of LPP, (Graphical method only).	03 08 07		
63	TOTAL	63		

ACADEMIC ORGANISER MONTH WISE – 2015-16

TAX PLANNING– M.Com II year (IV Semester)

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required
JAN '16	13+2	UNIT - I Introduction	
		Introduction, Types and Constitutional Provisions of Tax	4
		Principles, Tax Structure and Res. Status	4
		Interpretation of statutes	4
		Tax Planning and Unit-II Introduction to Heads of income	3
FEB '16	20	Problems of HRA, RFA and Deductions	6
		House Property problems	6
		Capital gains	4
		Tax liability	4
MAR '16	15	UNIT-III Filing of Returns (Contd., as a part of Direct Tax)	4
		UNIT-IV Tax Incentives for New Industries	5
		Forms of Business	3
		Provision of Dividends	3
APR '16	12+2	UNIT-III (Indirect Taxes)	
		Managerial Decision	2
		Capital Structure	2
		Make or Buy	2
		Lease Vs. Purchase	2
		Installment Vs. Hire Purchase	2
		UNIT-V Export promotion Schemes	2
Exim Policy and Incentives	2		
	66	TOTAL	66

Note: Stipulated hours are only 60 but due to vast syllabus extra classes were required.

ACADEMIC ORGANISER MONTH WISE – 2015-16

Financial Services – M.Com II year (IV Semester)

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD
Jan	10	UNIT-I: INTRODUCTION: Meaning - Classifications - Traditional Activities - Financial sector reforms and Financial innovations in India - Banking and Non-Banking services - Financial products and services: Merchant Banking, Loan Syndication, Leasing, Mutual Funds factoring, Forfeiting, Venture capital, Custodial Services, Corporate, Advisory services, Depository Services, Securitization, Under-writing services (Banks and Insurance), Banking services: Bank Assurance Services,	2 2 3 3		
Feb	18	Credit Rating, Credit Cards, Derivatives, Mergers, Acquisitions and Amalgamation, Services in Forex Market, Letter of Credit -Innovative Finance Instruments - Micro Credit Finance - Importance and different products/schemes -Challenges facing the financial services sector. UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE: Leasing: Financial lease and Operating lease - Lease Vs. Hire purchase - Types of financial leasing - Advantages of leasing - Consideration under lease Vs. Buy decision - Leasing in India - Problems of Leasing companies - RBI guidelines on leasing and finance companies. Hire Purchase: Terms of the agreement under hire purchase - Types of hire purchase -Advantages. Housing Finance: Housing Finance policy and Role of National Housing Bank (NHB) -Housing and Urban Development corporation (HUDCO) - Role of Housing Finance Corporations and the housing schemes - Recent Developments	4 5 4 5		
Mar	17	MUTUAL FUNDS: Mutual fund - Fund unit Vs. Equity share - Importance of Mutual funds - Types of Mutual funds: Close ended funds - Open ended funds, Income funds, Growth funds - Risks involved -Organisation of firm - Facilities available to investors - Guidelines from the Government of India - Recent reforms in mutual funds - Banks providing Mutual Fund services - Factors to be considered in selection of fund - Reasons for commercial banks to offer mutual funds - Scenario of Mutual funds in India - Problems in future prospects. UNIT-IV: DISCOUNTING, FACTORING AND FORFAITING: Meaning of Discounting – Factoring: Meaning, Modus Operandi of factoring scheme, Terms and conditions in factoring agreement	5 2 2 2 3 3		
April	18	- Function of factoring services - Types of factoring - Role of Banks in providing discounting, factoring and forfeiting services, cost of factoring and pricing of factoring services, Benefit to the clients, Export factoring – Forfeiting: Factoring Vs. Forfeiting - Advantages and limitations of forfeiting - Forfeiting in India. UNIT-V: SECURITISATION OF DEBT: Meaning and Concept of Securitization - Structured securities Vs. Conventional Securities - Securitization Vs. Factoring - Operational mechanism of securitization - Types of securitized assets - Securitization and Role of Banks - Advantages and limitation of securitization - Future prospects of securitization	8 10		
	60	TOTAL	60		

ACADEMIC ORGANISER MONTH WISE – 2015-16

FINANCIAL DERIVATIVES – M.com II year – IV SEMESTER

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required	Review by HOD/Principal
JAN '16	13	UNIT -1 UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES Definition –Types - Uses - Critiques - History of Derivatives Markets Evolution of Derivatives in India Benefits of Derivatives - -Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM Introduction to Forward and Future contracts - Distinction between Futures and Forwards contracts -	3 3 3 3 1	
FEB '16	20	UNIT-II (contd) Future Terminology and Types of Financial future contracts - Future payoffs - Operation of Traders UNIT –II Future market trading Mechanism - Forward market trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future prices of specific assets- Futures on commodities - Theory of future prices - Recommendations of L.C Gupta Committee UNIT- III: PRICING OF OPTION Concept of Option - Futures Vs. Options – Determinants of option prices	3 2 3 4 3 5	
MAR '16	15	Black Scholes Option pricing Binomial Pricing model UNIT- V: STOCK INDEX FUTURES Concept of Stock Index – Stock Index Futures - Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market	5 4 3 3	
APR '16	12	UNIT-IV Stock Index Futures as a Portfolio Management Tool UNIT- IV: SWAP MARKET Concept and Nature - Evolution of Swap Market - Features of Swap - Types of Financial Swaps Using Swap to Manage Risk - Pricing and Valuing Swap	4 4 4	
	60	TOTAL	60	