

**ACADEMIC ORGANISER-MANAGERIAL ECONOMICS**  
**M.COM I Yr (I Sem) (2017-18) (5 classes per week)**

MONTH	No of days	TOPIC TO BE COVERED	No of classes	REVIEW
August	15	<b>Unit-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:</b> Meaning of Managerial Economics - Managerial Economics and Economic Theory. Managerial Economics and Decision Sciences - Nature of managerial decision making - Types of business decisions - 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).	 2  3  3  4  3	
September	15	<b>Unit-II: DEMAND ANALYSIS:</b> 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, significance and methods (Theory only). <b>Unit-III: PRODUCTION ANALYSIS:</b> 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.	 2  3  2  2 2 1 1  2	
October	15	Production with two variable inputs. Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path. Returns to scale and economies of scope (including problems). <b>Unit IV: COST ANALYSIS:</b> <b>Part A:</b> Concepts of cost – Short run cost functions. Finding minimum average variable cost through equations. Long run cost function . Linear and non - linear break - even analysis Profit contribution analysis (including problems)	 1  3  2  2  2 1  4	

November	13	<b>Unit V: MARKET STRUCTURE:</b> <b>Part A: Perfect and Imperfect market condition.</b> Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision. Monopoly: characteristics, – Profit Maximization in short run and long run Allocative inefficiency, Income Transfer and Rent seeking. Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run. Oligopoly: Characteristics – Price Rigidity – Kinked demand model (including problems).	1 3 2 2 2 3	
		Total	58	

*Jyoti, Mehra*

M.COM SEM I ACADEMIC ORGANISER- PRINCIPLES OF MARKETING FOR THE YEAR 2017-18

Month	Name of the Topic	No of classes		
Aug 15	<b>UNIT-I: INTRODUCTION:</b> 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 , 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	5 10		
Sep 15	<b>UNIT-II: MARKETING ENVIRONMENT:</b> 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) International Marketing GATT & WTO <b>UNIT-III: MARKET SEGMENTATION:</b> Concept of Target Market, Diffused Market Concentrated Market, Clustered Market, Market Segmentation: Concept	12 3		
Oct 15	Bases, Benefits, Requirements for Effective Segmentation Market Segmentation Analysis for Consumer and Service Product Positioning: Concepts – Bases <b>UNIT- IV: CONSUMER BEHAVIOUR:</b> 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	8 7		
Nov 15	- Cognitive Dissonance – Organizational Buyer – Industrial Markets- Reseller Market Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behavior <b>UNIT-V: MARKETING PLANNING AND STRATEGY:</b> Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses – Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation- Program Formulation – Implementation - Feedback and Control – Marketing Process – Nature and Contents of a Marketing Plan – marketing control – Annual Plan, Profitability, Efficiency and Strategic Control	5 5 5		
60	<b>Total</b>	60		

*W. Srinivas*

**Bhavan's Vivekananda College  
of Science, Humanities & Commerce**

**M.Com Semester I – Organization Theory and Behavior for the year 2017-18**

Month / Days	Topic	Classes	Review
Aug 15	<b>Unit I</b> Introduction : Organization – Theories – Classical Theory – Features – Limitations – Neo Classical Theory – Features Limitations – Contemporary Organization Theory – Features – Limitations- Systems Approach – Contingency Approach – Organizational Behavior – Features – Scope – Fundamental Concepts of Organizational Behavior – Challenges and Career Development for OB –	2 3 2 2 4 2	
Sept 15	Contributing Disciplines to the OB <b>Unit II Understanding Individual and Group Behaviour</b> 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 Group Behavior: Fundamentals of Group Behavior –Stages of Development – Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making	3 1 2 1 3 2 2 1	
Oct 15	<b>Unit III Motivation, Morale and Culture:</b> 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 Power bases – Dependency – Individual Vs Organizational Power – Political Process in Organization – factors contributing	2 2 3 3 1 2 2	
Nov 13	<b>UNIT IV ORGANIZATIONAL POWER AND POLITICS, CONFLICT, COMMUNICATION</b> Techniques of Organization Politics – Managi9ng 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 <b>UNIT V Leadership: Leadership and change – Introduction – Leadership and management – Leadership Styles – Theories – Traits – Managerial Grid – Contingency Approach</b> Change – Challenges contributing change – Types of change approaches – Contemporary issues in change Revision	2 2 1 2 2 1 2 3 3	

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**M.Com. I st Year, SEMESTER-I**  
**ACCOUNTING STANDARDS AND REPORTING**  
**Academic Organizer for the year 2017-2018**

Month	No of classes	Topics	Required Hrs	Review
August 2017	15	<b>UNIT-I: INTRODUCTION:</b> <b>Accounting:</b> Concept – Evolution – Accounting as Information System – Users of Accounting Information – Accounting Environment. <b>Accounting Theory:</b> Concept – Role – Classification – Approaches – Accounting Principles. <b>UNIT-II: ACCOUNTING STANDARDS IN INDIA - :</b> <b>Accounting Standards Framework:</b> Concept – Importance - Types – Difficulties – Enforcement – Accounting Standards Board in India.	12  3	
September	15+1	<b>UNIT-II: Accounting Standards Overview (AS-1 to AS-10):</b> AS-1: Disclosure of accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies and events occurring after balance sheet date – AS-5: Net profit or loss for the period, prior period items and changes in accounting policies — AS-7: Construction Contracts – AS-9: Revenue Recognition– AS 10: Accounting for Fixed assets. <b>UNIT-III: ACCOUNTING STANDARDS IN INDIA - II:</b> <b>Accounting Standards Overview :</b> AS-11: 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	9  7	
October	15+3	<b>UNIT-III Accounting Standards Overview:</b> – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share. AS-21: 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 joint 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.(AS 30 to 32 stands withdrawn) <b>UNIT-IV: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS): Uniform Global Financial Reporting:</b> Need, Translation of Indian GAAP Statements in to US GAAP and IFRS	15  3	
November	13+3	Differences between IAS, Indian GAAP and US GAAP, – International Accounting Standards Board. <b>IFRS:</b> Meaning – An overview of IFRS – Convergence with IFRS – Benefits of Convergence – Challenges of Convergence – Role of ASB in post convergence Scenario.  <b>UNIT-V: FINANCIAL REPORTING:</b> <b>Developments on Financial Reporting Objectives:</b> True blood Report (USA), Corporate Report (UK), Stamp Report (Canada). <b>Financial Reporting:</b> General Purpose – Qualities – Significance of Corporate Annual Reports – Recent, Trends in Corporate Reporting in India.	9  7	
	65		65	



**MCOM 1ST SEMESTER (CBCS)  
ORGANISER OF FINANCIAL MANAGEMENT 2017**

Month	Topic	No. of Hours	Signature of lecturer/HOD/Principal
2017 August (15)	<b>Unit I Financial Management:</b> Meaning, Evolution, Organization of Finance Function, Finance Decisions, Goals of Financial Management, Agency Problem, Changing role of Finance Manager Time value of Money (Meaning, Rationale, FV, PV, Annuity)	4 4	
	<b>Unit II Capital Budgeting:</b> Meaning, Importance, Process, Kinds of Decisions, Cash flow Estimation, Capital Budgeting Techniques	7	
	Risk Analysis in Capital Budgeting Decisions Sources, Perceptive of Risk, Tools, RADR, Decision Tree	7	
September (15)	<b>Unit III Working Capital, Cash Management, Accounts Receivable Management, Inventory Management.</b> <b>1. Working Capital:</b> Meaning kinds, Determinants and Sources, Est. of working capital, Problems. <b>2. Cash Management:</b> Nature of cash, Motives of holding cash objectives of Cash Management Factors, cash cycle Facets, cash forecasting, budgeting, management of cash flows determination of optimum cash balance	5 3	
	<b>3. Accounts Receivable Management:</b> Meaning, objectives, cost benefit analysis credit standards, Term, Collection of Receivables. <b>4. Inventory Management:</b> Meaning, Components of Inventory, motives of holding Inventory, objectives of Inventory Management, Tools and Techniques of Inventory control	3 5	
	<b>Unit IV Cost of Capital:</b> Meaning, Significance, Classification of cost, Computation of specific cost of capital, cost of debt, Cost of preference share capital, cost of Equity capital, cost of Retained Earnings, Weighted Avg. cost of Capital	7	
November (13)	<b>Leverages:</b> EBIT, EPS, OL, FL, Combined leverage Indifferent point (problems) <b>Capital structure:</b> Meaning, Determinants, Theories, NI Approach, NOI Approach, Traditional Approach, MM Approach (problems)	3 4	
	<b>Unit V Dividend Policy:</b> Meaning, Types, Factors Influencing Dividend policy Forms of Dividend (Theory) <b>Dividend Theories:</b> Relevance Theories: writers model, Gordon's model, Irrelevance Theory: MM Hypothesis (problems)	6	
	58	58	

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ACADEMIC ORGANISER MONTH WISE – 2017-18

BUSINESS ENVIRONMENT AND POLICY– M.Com I year (II Semester)

Dr. Seema Ghosh

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
2017 Dec	3	<b>UNIT - I: INTRODUCTION:</b> Business environment: micro-environment	3		
2018 Jan	17	Macro environment – environmental scanning. <b>Policy environment:</b> Industrial Policy - Industrial Policy Resolution 1956 - New Industrial Policy 1991 – Fiscal policy – Monetary policy	4		
		<b>UNIT - II: LIBERALIZATION AND GLOBALIZATION:</b> <b>New economic policy:</b> economic reforms - liberalization. <b>Globalization:</b> meaning, stages	7		
Feb	18	–factors facilitating and impeding globalization in India – consequences of globalization for India	4		
		<b>UNIT - III: PUBLIC SECTOR AND PRIVATIZATION:</b> <b>Public sector:</b> changing role of public sector relevance of public sector – public Sector reforms.	2		
		<b>Privatization:</b> concepts – nature – objectives – forms - regulatory framework with reference to insurance, power and telecom sectors	4		
		<b>UNIT - IV: FOREIGN CAPITAL:</b> <b>Foreign direct investment:</b> policy - trends - problems – consequences, –	2		
Mar	18	FFMA- objectives- provisions -	2		
		Multinational corporations - entry strategies - role - growth – problems - consequences.	4		
		<b>Mergers and acquisitions:</b> reasons - trends - advantages and disadvantages - competition law	4		
		<b>UNIT - V: WTO AND TRADE POLICY:</b> <b>WTO agreements</b> - Agreement on Agriculture (AOA) - Multi fibre Agreement (MFA) - Trade Related	4		
		Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - Barriers to trade.	4		
Apr	4	Trade policy changes consequent to WTO - Recent EXIM policy - Consequences of WTO for India	4		
	60	<b>TOTAL</b>	60		

**ACADEMIC ORGANISER MONTH WISE – 2017-18**

**BUSINESS ENVIRONMENT AND POLICY– M.Com I year (II Semester)**

No. of classes: 5 per week

Dr. Seema Ghosh

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD/Principal
2017 Dec	3	<b>UNIT - I: INTRODUCTION:</b> <b>Business environment:</b> micro-environment	3		
2018 Jan	17	- Macro environment – environmental scanning.	4		
		<b>Policy environment:</b> Industrial Policy - Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal policy – Monetary policy	7		
		<b>UNIT - II: LIBERALIZATION AND GLOBALIZATION:</b> <b>New economic policy:</b> economic reforms - liberalization. <b>Globalization:</b> meaning - stages	4 2		
Feb	18	-factors facilitating and impeding globalization in India - consequences of globalization for India	2 2		
		<b>UNIT - III: PUBLIC SECTOR AND PRIVATIZATION:</b> <b>Public sector:</b> changing role of public sector - relevance of public sector – public Sector reforms.	4		
		<b>Privatization:</b> concepts – nature – objectives – forms - regulatory framework with reference to insurance, power and telecom sectors	2 4		
		<b>UNIT - IV: FOREIGN CAPITAL:</b> <b>Foreign direct investment:</b> policy - trends problems – consequences, –	4		
Mar	18	FEMA- objectives - provisions -	2		
		Multinational corporations - entry strategies - role growth – problems - consequences.	4		
		<b>Mergers and acquisitions:</b> reasons- trends - advantages and disadvantages - competition law	4		
		<b>UNIT - V: WTO AND TRADE POLICY:</b> <b>WTO agreements</b> - Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General	4 4		
		Agreement on Trade in Services (GATS) - Barriers to trade.			
		<b>Trade policy changes consequent to WTO</b>			



**ACADEMIC ORGANISER MONTH WISE – 2017-18**  
**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
Dec	3	<b>UNIT-I: PRODUCT MANAGEMENT:</b> Concept of Product - Classification of Products - Product Levels-	3		
Jan	17	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. <b>UNIT-II: PRICE MANAGEMENT:</b> 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 –	10  7		
Feb	18	Pricing Methods – Cost based – Demand based – Competition based– Product line Pricing – Pricing strategies. <b>UNIT-III: PROMOTION MANAGEMENT:</b> Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection – Budget - Types of Advertising – Advertising Effectiveness Personal Selling – Nature – Steps in Personal Selling. Sales Promotion – Objectives – Tools. Public Relations – Direct Marketing – Forms of Direct Marketing.	5  5  8		
Mar	18	<b>UNIT-IV: CHANNEL MANAGEMENT &amp; RETAILING:</b> 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–Retailing: Meaning – Significance – Emerging trends – forms of retailing – formats of retail stores. <b>UNIT-V: MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH:</b> Concept of MKIS – Components of a Marketing Information System – Internal Records System- Marketing Intelligence System-Marketing Research System-Marketing Decision Support System –	12      6		
April	4	Marketing Research Process – Marketing Research Vs MKIS – Marketing Research in India.	4		
	60	<b>TOTAL</b>	60		

*K. Srinivas*

## HUMAN RESOURCE MANAGEMENT

### M.COM SEMESTER-II

#### ACADEMIC ORGANISER 2017-18

	TOPIC	No. of Classes	REVIEW	Signature the Head of the Dept.
December 3	UNIT -I- Introduction HRM concept, objectives, Significance	1 2		
January 17	Functions of HRM, Changing role of HR manager, HRM policies, Impact of Environment on HRM HRD: concept, Scope, Objectives, Tehniques UNIT-II Acquisition of HR, Job Design.	2 2 3 2 2 2		
February 18	UNIT-II -Approaches, Job Rotation, Job enlargement, Job Bandwidth- Job Analysis- concept, components, Job description & Specification, Methods Human Resource Planning: Concept- Objetives- Factors influencing HRP- Recruitment- selection-Placement	2 3 2 4 2 1 3 1		
March 18	UNIT-II- Promotion -Transfer Unit -III-Developing and Motivating HR- Training -Needs -Methods-Evaluation- Development-Techniques-Performance Management-Concept-Appraisal Methods- Potential Appraisal-Concept of Empowerment-Types-Quality Circles- Workers' Participation in Management Unit-IV-Maintenances of HR- Compensation-Relationship-Trade Unions- Collective Bargaining	1 2 2 1 2 1 2 2 2 2 3		
April 4	Unit -V HRM in Knowledge Management Era-KM Architecture-KM Process- Virtual Organization- Concept -Features- Learning Organization-concept -role of Leader in Learning Organizations	1 1 1 1		

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**ACADEMIC ORGANISER MONTH WISE – 2017-18**

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

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD
2017 Dec	3	<b>UNIT-I: FINANCIAL STATEMENT ANALYSIS:</b> Financial Statements: Meaning – Objectives – Types – Uses – Limitations.	3		
2018 Jan	17	Financial Statements Analysis: Meaning – Objectives – Techniques – Uses – Limitations. Ratio Analysis: Meaning – Types – Du Pont Analysis (Including Problems). <b>UNIT II : FUNDS FLOW ANALYSIS &amp; CASH FLOW ANALYSIS</b> Funds Flow Analysis: Meaning problems	2 1 5 4 5		
Feb	18	Preparation of Funds Flow Statement ( Including Problems) Cash Flow Analysis: Meaning – Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Problems). <b>UNIT-III: HUMAN RESOURCE ACCOUNTING AND RESPONSIBILITY ACCOUNTING:</b> Human Resources Accounting: Concept – Objectives – Approaches – Limitations (Theory only). Responsibility Accounting: Concept – Steps – Responsibility Centre – Types of Responsibility Centres – Preparation of Responsibility accounting reports (Including simple Problems)	1 5 2 4 6		
Mar	18	<b>UNIT-IV: INFLATION ACCOUNTING AND INCOME MEASUREMENT:</b> 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). Income Measurement: Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including simple Problems). <b>UNIT-V: FINANCIAL MEASURES OF PERFORMANCE:</b> 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).	1 1 5 1 1 5 1 1 2		
Apr	4	Balanced Score Card (BSC): Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only)	4		
	<b>60</b>	<b>TOTAL</b>	<b>60</b>		

**INVESTMENT MANAGEMENT M.COM SEMESTER ORGANISER 2017-18**

month	No of days	Name of the topic	No of classes	Review
Dec	3	<b>UNIT-I : INTRODUCTION:</b>		
		<b>Investment:</b> Meaning, Characteristics, Importance, Objectives	3	
Jan	17	Factors of Sound Investment ,Investment Environment , Investment Media, Principles of Investment, Speculation, Gambling, Investment Process (Theory). <b>Financial Assets:</b> Meaning, Classification, Shares, Debentures, Bonds Innovative Financial Assets, Properties of Financial Assets (Theory).	3	
		<b>UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:</b>		
		<b>Primary Market:</b> Meaning, Growth and Development, Role of NIM, Methods of Issues, Parties Involved, Allotment Process, Investor Protection, Recent Trends (Theory).	5	
Feb	18	<b>Secondary Market:</b> 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).	9	
		<b>UNIT-III: RISK AND RETURN ANALYSIS:</b>		
		<b>Return:</b> 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).	4	
March	18	<b>Risk:</b> 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 , $\beta$ as a Measure of Risk ( theory or Problems).	9	
		<b>UNIT-IV: PORTFOLIO ANALYSIS:</b>		
		<b>Portfolio Analysis:</b> 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)	8	
April	4	<b>Markowitz Model:</b> 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).	5	
		<b>UNIT-V: PORTFOLIO SELECTION:</b>		
		<b>Portfolio Selection:</b> Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).	7	
		<b>Sharpe Single Index Model:</b> Measuring Security Return and Risk, Measuring Portfolio Return and Risk, Multi Index Model (Including Problems).	6	
April	4	problems	2	
		Revision	2	
Total				

**Research Methodology Organiser for the year 2017-18**

**( Semester V June to September )**

Month (No. of Classes)	Topic	No. of Classes	Review by HOD /principal
June	Unit I Introduction	1	
12	Research Objectives - Relevance- Classification	4	
	Process and steps involved	3	
	Problem: Identification - Steps involved in the Selection	3	
	Unit II Research Design - Introduction	1	
July	Research Design		
21	Classification	2	
	Types of Research Design	3	
	Factors of Research Design	2	
	Steps in Research Design	2	
	sampling techniques	3	
	Criteria of a Good Research Design.	1	
	Unit III Levels of Measurement & Scaling and Hypothesis Testing		
	Introduction	2	
	Measurement Levels/ Scales	6	
	Scaling Techniques		
	Hypothesis : Meaning - Types- Charecteristics	1	
August	Hypothesis Testing : Procedure- Steps	2	
17	Unit IV Parametric and Non Parametric Tests		
	Introduction - T - test	3	
	F- test	3	
	Chi- Square test	3	
	Anova ( One way , Two way Anova)	3	
	Unit V Research Report and Presentation & Computer Application in Research	2	
September	Report Drafting: Types of Reports	3	
15	Methods of Research Report Writing	3	
	Tables and Charts- Bibilography and Index	2	
	Diagrammatic Presentattion	3	
	Capabilities of Computer in the Field of Research	4	
65	Total classes Required	65	

*K. S. Srinivas*

**ACADEMIC ORGANISER MONTH WISE – 2017-18**  
**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
2017 June	12	<b>UNIT-I: INTRODUCTION:</b> <b>Cost Accounting:</b> 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) <b>Books of Accounts</b> – Integral and Non Integral Accounting (Including Problems)	5  7		
July	19	<b>UNIT-II: PROCESS COSTING:</b> <b>Process Costing:</b> 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 <b>Inter-Process Profit</b> – Equivalent Production – First In-First out Method (FIFO) and Average Method – Joint Products and By-products (Including problems). <b>UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:</b> <b>Marginal Cost:</b> Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing Vs Absorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing,	5  2  7  5		
Aug	15	<b>Decision Making</b> 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). <b>UNIT- IV: BUDGETARY CONTROL:</b> <b>Budget:</b> Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations — Performance Budget – Traditional System of Budgeting – Zero Based Budgeting	6  5  4		
Sep	14	<b>Classification of Budgets:</b> 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). <b>UNIT-V: STANDARD COSTING:</b> <b>Standards:</b> Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons -Standard Costing and Budgetary Control <b>Variance Analysis</b> - Revision of Standards - Control and Efficiency Ratios (Including Problems).	4  10		
	60	<b>TOTAL</b>	60		

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**Department of Commerce**  
**M.Com 2nd year 3rd Sem 2017-2018**  
**E-Commerce and Digital Marketing**

Month	Details	Total Classes allotted
<b>June 12</b>	<b>Unit-1</b> E-Commerce: Introduction - Potential Benefits of E-commerce, Limitations,	2
	E-Business - E-Commerce - E-Business -Impact of E-Commerce on Business Models	2
	- Driving Forces of E-Commerce –Classification of E-Commerce: B2B, B2C, C2B, C2C, B2E.	2
	Applications of E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising	2
	HTML Basics, introduction to web page, formatting tags, header tags, list	2
	E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping - Consumer Experience.	2
<b>Jul-19</b>	<b>Unit -2 EDI:Introduction - Traditional EDI systems</b>	
	Benefits and Drawbacks - Data transfer and standards.	5
	Financial EDI-EDI systems and the Internet - Legal security and private concerns	3
	Authentication Methods – Firewalls (introduction) –	3
	Features and benefits of Portal – web portals Vs Website	3
	Tables in html, creating row, cols, grouping, row/col span	5
<b>Aug-15</b>	<b>Unit -3 E-COMMERCE SECURITY CONTROLS &amp; WEB PAGE DESIGNING</b>	
	Introduction - SET protocol - SET Vs SSL (introduction only) -	3
	Payment gateway - Cryptography – Encryption – Decryption - –	3
	Digital signatures - Dual signatures - Public Key - Private Key - Digital Certificates.	2
	creating form controls, links and images in html	2
	<b>Unit -4 PAYMENT MECHANISMS</b>	
	Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective.	2
	Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque -	2
<b>Sept 14</b>	Electronic Fund Transfer (EFT) - Advantages and Risks - E-Payment System - Smart Cards. Risk in electronic payment systems.	3
	creating frames, horizontal, vertical, and nested frames	3
	<b>Unit -5Digital Marketing –</b>	
	Introduction-advantages and disadvantages - Search engines -Search Marketing & its types E marketing techniques-	4
	consumer decision making process, Types of online markets -Traits of Digital Leadership.	3
	target frames, implementing in front page.	2
<b>Total Classes</b>		<b>60</b>

**ACADEMIC ORGANISER MONTH WISE – 2017-18**

**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
JUNE '17	12	<b>UNIT -1 Introduction</b> 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	8 4		
JULY '17	19	<b>UNIT – II Forex markets and exchange rate mechanism.</b> Features, Major participants, Spot Market, Features, Arbitrage, Speculation- Problems. 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	2 4 3 2 2 3 3		
AUGUST '17	15	<b>UNIT – III Foreign Exchange Exposure</b> Measurement of foreign exchange exposure, meaning and relevance, classification of foreign exchange exposure, 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		
SEPTEMBER'17	14	<b>UNIT –IV International Financial Markets and Instruments</b> Features- Factors for growth, Interest rates- Channels of International Funds Flow. International financial Instruments- <b>UNIT- V Financing of Foreign Trade</b> Foreign Trade documents: LOC, BOE, Bill of Lading Financing: Bank Credit, Factoring, Counter Trade: Modes of payment( only theory)	3 3 6 2		
	60	TOTAL	60		





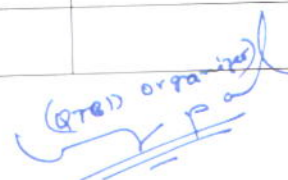


		<b>Security Market Indexes: Meaning – Different Averages and Indexes Exist – The Construction of Indexes – Maintenance</b>			
<b>TOTAL</b>	<b>60</b>				



M.Com 2<sup>nd</sup> Year – IV Semester  
Organizer for QTBD 2017

Month (Days)	TOPIC	No. Of Hours	Review	Signature of Lecturer / HOD / PRINCIPAL
2017 November ( 15 )	<b>UNIT : I Statistical Estimation and Hypothesis Testing</b> <b>CONCEPTS:</b> 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. Sampling for attributes : Single Proportion and Diff. between two Proportions.	02 03 04 06		
December ( 15 )	<b>UNIT II: SAMPLING FOR VARIABLES</b> <b>Large Samples:</b> Single mean, Diff. between two Means, Diff. between two standard deviations. <b>Small Samples: single mean, Diff. between two means.</b> (Independent and Dependent Sample)	08 07		
January ( 15 )	<b>UNIT III: Statistical Quality Control</b> Meaning, Uses, Control Charts for Variables. <b>Control Charts for variable</b> Control Charts for Attributes <b>ANOVA ( F – TEST )</b> One Way Anova Two Way Anova <b>UNIT IV : GAME THEORY</b> Two persons Zero sum game, MaxiMini, Minimax. Strategies .	07 06 02		
February ( 15 )	Dominating strategy, Mixed Strategy (Problems). <b>STATISTICAL DECISION THEORY</b> Payoff table Expected Payoff- Value of Perfect Information- Types of Decisions – Decision Tree Analysis. <b>UNIT V : LINEAR PROGRAMMING PROBLEMS</b> Meaning, Requirements for Appl., Assumptions, Advantages, APPL., Formulation of LPP, Solving of LPP ( Graphical method only).	03 07 05		
60	<b>TOTAL.</b>	60		

*(QTBD) organizer*  


ACADEMIC ORGANISER MONTH WISE – 2017-18

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	No. of classes taken	Review by HOD/Principal
NOV '17	15	<b>UNIT - I Introduction</b> Introduction, Types and Constitutional Provisions of Tax Principles, Tax Structure and Res. Status Interpretation of statutes Tax Planning and <b>Unit-II</b> Introduction to Heads of income	3 3 3 6		
DEC '17	15+3	Problems of HRA, RFA and Deductions House Property problems Capital gains Tax liability	4 6 4 4		
JAN '18	17	<b>UNIT-III Filing of Returns (Contd., as a part of Direct Tax)</b> <b>UNIT-IV Tax Incentives for New Industries</b> Forms of Business Provision of Dividends	2 5 4 3 3		
FEB'18	18+	<b>UNIT-III (Indirect Taxes)</b> Managerial Decision Capital Structure Make or Buy Lease Vs. Purchase Installment Vs. Hire Purchase <b>UNIT-V Export promotion Schemes</b> Exim Policy and Incentives	3 3 . 2 3 3 4		
	<u>60</u>	<b>TOTAL</b>	<u>60</u>		

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

*M. P. Acharya*

**STRATEGIC MANAGEMENT**

PPW: 4 Hrs

M.COM II Yr (IV Sem) (2017-18)

MONTH	NO OF days	TOPIC TO BE COVERED	NO OF classes	REVIEW
2017 November	15	<b>UNIT I: OVERVIEW OF STRATEGIC MANAGEMENT:</b> Strategy – Concept –Mintzberg Models of strategy- Levels of Strategy -Strategic Management: Process-Benefits – Guidelines for effective Strategic Management. Strategy, Ethics and Social Responsibility – Need for good corporate Governance – Corporate Citizenship. <b>UNIT II: ENVIRONMENTAL ANALYSIS:</b> Internal Analysis: Competitive Advantage – Competencies - SWOT Analysis		
December	15	–Resources, Capabilities and Core Competence- Resource Base View of a firm – Key Success Factors – Value Chain Analysis Bench Marking. External Analysis: Components of External Analysis – Segments of General Environment -Industry’s dominant factors- Porter’s Five Forces Model –PEST Analysis – Industry Driving forces –Strategic group mapping . <b>UNIT III: CRAFTING STRATEGY:</b> Vision and Mission – Significance- Characteristics- Objectives – Types – Setting of Objectives -Factors affecting Strategy		
2018 January	15	– Generic Strategies ( Overall Low Cost Provider, focused low cost, Broad Differentiation, focused differentiation, Best-Cost Provider) Other Strategy Choices –Strategic Alliances – Mergers and Acquisitions – Vertical Integration – Outsourcing –Offensive Strategies – first mover advantages and disadvantages-diversification –modernization – turnaround. <b>UNIT 4: EXECUTING STRATEGY (IMPLEMENTATION OF STRATEGY):</b> Nature – Organizational Issues (Annual Objectives, Policies, Resource Allocation		
February	15	Structure, Restructuring, Reengineering, e-reengineering, performance pay, change, conflict, culture, hr issues leadership). Marketing, Finance and Accounting Issues: Segmentation, Targeting, Positioning, Marketing Mix. Finance and Accounting: financing, investment ,dividend, budgets. Performance Evaluating (ROI, EVA, and MVA)- Balanced Score Card <b>UNITS: EVALUATION OF STRATEGY:</b> Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers. Strategic Control and Operation Control- Types of Strategic Controls –Process of operation Control- Evaluation techniques for strategic and operational control.		
	60	<b>Total</b>		

*U. Srinivas*

**ACADEMIC ORGANISER MONTH WISE – 2017-18**  
**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
Nov	15	<b>UNIT-I: INTRODUCTION:</b> 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, 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.	2 2 3 3 5		
Dec	15	<b>UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE:</b> <b>Leasing:</b> 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. <b>Hire Purchase:</b> Terms of the agreement under hire purchase - Types of hire purchase -Advantages. <b>Housing Finance:</b> 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	5 5 5		
Jan	15	<b>MUTUAL FUNDS:</b> 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. <b>UNIT-IV: DISCOUNTING, FACTORING AND FORFAITING:</b> Meaning of Discounting – Factoring: Meaning, Modus Operandi of factoring scheme, Terms and conditions in factoring agreement	5 2 2 1 2 3		
Feb	15	- 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. <b>UNIT-V: SECURITISATION OF DEBT:</b> 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	7 8		
	60	<b>TOTAL</b>	60		

**ACADEMIC ORGANISER MONTH WISE – 2017-18**

**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
NOV '17	15	<b>UNIT -1 UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES</b> 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 <b>UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM</b> Introduction to Forward and Future contracts - Distinction between Futures and Forwards contracts - Future Terminology and Types of Financial future contracts - Future payoffs - Operation of Traders	3  3 3  3  3	
DEC '17	15	<b>UNIT –II</b> 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 <b>UNIT- III: PRICING OF OPTION</b> Concept of Option - Futures Vs. Options –  Determinants of option prices  Black Scholes Option pricing	2  2  4  2 5	
JAN '18	15	<b>UNIT –III</b> Black Scholes Option pricing Binomial Pricing model <b>UNIT- V: STOCK INDEX FUTURES</b> Concept of Stock Index – Stock Index Futures - Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market	4 7  3 1	
FEB '18	15	<b>UNIT-IV</b> Stock Index Futures as a Portfolio Management Tool <b>UNIT- IV: SWAP MARKET</b> 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 7	
	<b>60</b>	<b>TOTAL</b>	<b>60</b>	

