

**ACADEMIC ORGANISER-MANAGERIAL ECONOMICS**  
**M.COM I Yr (I Sem) (2018-19) (5 classes per week)**

| Month   | No. of days | Topics to be covered   | No. of classes |
|---|-------------|--|----------------|
| August  | 13+2        | <b>Unit-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:</b>   |                |
|   |             | Meaning of Managerial Economics - Managerial Economics and Economic Theory.  | 3              |
|   |             | Managerial Economics and Decision Sciences   |                |
|   |             | Nature of managerial decision making –   | 4              |
|   |             | Types of business decisions - Managerial decision making process.  | 3              |
|   |             | Firm-meaning-Objectives - Nature of profits (economic vs. accounting profit).  | 3              |
| Optimization-functions-slope of functions-optimization techniques   | 2           |  |                |
| Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems.                       |             |  |                |
| September   | 16+2        | Concept of derivative - Simple rules of derivation - Application of derivatives to optimization problems.                              | 2              |
|   |             | Role of marginal analysis in decision making - Total, average and marginal relationship (including problems).                          | 4              |
|   |             | <b>Unit-II: DEMAND ANALYSIS:</b>   |                |
|   |             | Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand.   | 3              |
|   |             | Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity – Elasticity and Decision making. (including problems). | 4              |
|   |             | Demand estimation and demand forecasting: Meaning, significance and methods (Theory only).   | 4              |
|   |             | <b>Unit-III: PRODUCTION ANALYSIS:</b>  |                |
| Meaning of Production function – Cobb Douglas Production Function.  | 1           |  |                |
| October   | 15+2        | Meaning of Production function – Cobb Douglas Production Function.   | 2              |
|   |             | Production with one variable input .   | 1              |
|   |             | Law of Diminishing marginal returns .  | 2              |
|   |             | Optimal employment to a factor of production.  | 2              |
|   |             | Production with two variable inputs.   | 2              |
|   |             | Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path.  | 4              |
|   |             | Returns to scale and economies of scope (including problems).  | 2              |
|   |             |  | 2              |
| November  | 20+2        | Returns to scale and economies of scope (including problems).  | 2              |
|   |             | <b>Unit IV: COST ANALYSIS:</b>   | 2              |
|   |             | Concepts of cost – Short run cost functions.   | 1              |
|   |             | Finding minimum average variable cost through equations.   | 2              |
|   |             | Long run cost function .   |                |
|   |             | Linear and non - linear break - even analysis. Profit contribution analysis (including problems).                                      | 4              |
|   |             | <b>Unit V: MARKET STRUCTURE:</b>   |                |
|   |             | Perfect and Imperfect market condition.  |                |
|   |             | Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision.     | 3              |
|   |             | Monopoly: characteristics,– Profit Maximization in short run and long run, Allocative inefficiency, Income Transfer and Rent seeking.  | 3              |
| Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run. | 3           |  |                |
| Oligopoly: Characteristics – Price Rigidity – Kinked demand model (including problems).   | 2           |  |                |
| December  | 1+2         | Oligopoly: Characteristics – Price Rigidity – Kinked demand model (including problems).  | 2              |
|   |             | Revision   | 1              |
|   | 75          | <b>Total</b>   | <b>75</b>      |

*K. Subinay*

*Jyoti Mehra*

**M.COM SEM I**  
**PRINCIPLES OF MARKETING -2018-19**

| Month | No. of teaching days | Name of the Topic  | No of classes              |  |
|-------|----------------------|--|----------------------------|--|
| Aug   | 13+2                 | <b>UNIT-I: INTRODUCTION:</b><br>Meaning and Definition of Marketing Scope of Marketing<br>Evolution of Marketing Concepts, Production Concept, Product Concept Marketing Myopia, Selling Concept, Marketing Concept<br>Societal Marketing Concept , Objectives of Marketing<br>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   | 1<br>3<br>2<br>3<br>3<br>3 |  |
| Sep   | 16+2                 | <b>UNIT-II: MARKETING ENVIRONMENT:</b><br>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<br><b>UNIT-III: MARKET SEGMENTATION:</b><br>Concept of Target Market, Diffused Market Concentrated Market, Clustered Market,   | 6<br>6<br>2<br>4           |  |
| Oct   | 15+2                 | Market Segmentation: Concept , Benefits, Requirements for Effective Segmentation<br>Market Segmentation Analysis for Consumer and Service Product Positioning: Concepts – Bases<br><b>UNIT- IV: CONSUMER BEHAVIOUR:</b><br>Consumer Behavior Nature, Scope, Importance Factors influencing Consumer Behavior - Economic -psychological-Cultural-Social and Personal –  | 4<br>4<br>3<br>3<br>3      |  |
| Nov   | 20+2                 | 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<br>Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behavior<br><b>UNIT-V: MARKETING PLANNING AND STRATEGY:</b><br>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 – | 5<br>5<br>5<br>5           |  |
| Dec   | 1+2                  | Marketing Process – Nature and Contents of a Marketing Plan – marketing control – Annual Plan, Profitability, Efficiency and Strategic Control   | 3                          |  |
|       | 75                   | <b>Total</b>   | 75                         |  |

*K. Subinay*

**Bhavan's Vivekananda College**  
**of Science, Humanities & Commerce**  
**M.Com Semester I – Organization Theory and Behavior for the year 2018-19**

| 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<br>3<br>2<br>2<br>4<br>2                     |        |
| Sept 15      | Contributing Disciplines to the OB<br><b>Unit II Understanding Individual and Group Behaviour</b><br>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<br>Group Behavior: Fundamentals of Group Behavior –Stages of Development – Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making  | 3<br>1<br>2<br>1<br>3<br>2<br>2<br>1           |        |
| Oct 15       | <b>Unit III Motivation, Morale and Culture:</b><br>Theories of Motivation – Motivational process – Content Theories – Process Theories – Learning and Reinforcement Theory<br>Morale – Factors influencing Morale – Organizational culture – Concepts – forming a culture – sustaining a culture – changing a culture<br>Power bases – Dependency – Individual Vs Organizational Power – Political Process in Organization – factors contributing  | 2<br>2<br>3<br>3<br>1<br>2<br>2                |        |
| Nov 13       | <b>UNIT IV ORGANIZATIONAL POWER AND POLITICS, CONFLICT, COMMUNICATION</b><br>Techniques of Organization Politics – Managi9ng Political behavior<br>Conflict: Transition in Conflict thought Functional and Dysfunctional Conflict – Process of conflict – Managing Conflict<br>Communication: Significance – Process – Formal and Informal Communication – Barriers to Communication – Improving Communication Skills – The human impact of computer – Mediated Communication – Stress Management<br><b>UNIT V LEADERSHIP:</b> Leadership and change – Introduction – Leadership and management – Leadership Styles – Theories – Traits – Managerial Grid – Contingency Approach<br>Change – Challenges contributing change – Types of change approaches – Contemporary issues in change<br>Revision | 2<br>2<br>1<br>2<br>2<br>1<br>2<br>3<br>3<br>5 |        |

Total .

60

*K. Srinivas*

*LSR*

**ACADEMIC ORGANISER MONTH WISE – 2018-19**  
**ACCOUNTING STANDARDS AND REPORTING – M.Com I year (I Semester)**

| Month | No. of teaching days | Topics to be covered  | No. of classes required | Sign | Review by HOD |
|-------|----------------------|---|-------------------------|------|---------------|
| Aug   | 13+2                 | <b>UNIT-I: INTRODUCTION:</b><br><b>Accounting:</b> Concept – Evolution – Accounting as Information System – Users of Accounting Information – Accounting Environment.<br><b>Accounting Theory:</b> Concept – Role – Classification – Approaches – Accounting Principles.  | 8                       |      |               |
|       |                      | <b>UNIT-II: ACCOUNTING STANDARDS IN INDIA - I:</b><br><b>Accounting Standards Framework:</b> Concept – Importance - Types – Difficulties – Enforcement – Accounting Standards Board in India.<br><b>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 –  | 2<br>5                  |      |               |
| Sep   | 16+2                 | AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets.  | 4                       |      |               |
|       |                      | <b>UNIT-III: ACCOUNTING STANDARDS IN INDIA - II:</b><br><b>Accounting Standards Overview (AS11 to AS-20):</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 – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share.<br><b>Accounting Standards Overview (AS-21 to AS-32):</b> AS-21: Consolidated financial statements – AS-22: Revision | 9<br>3<br>2             |      |               |
| Oct   | 15+2                 | Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements   | 5                       |      |               |
|       |                      | 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. Revision  | 5<br>5<br>2             |      |               |
| Nov   | 20+2                 | <b>UNIT-IV: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS):</b><br><b>Uniform Global Financial Reporting:</b> Need – Differences between IAS, Indian GAAP and US GAAP – Translation of Indian GAAP Statements in to US GAAP and IFRS – 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. Revision  | 10<br>2                 |      |               |
|       |                      | <b>UNIT-V: FINANCIAL REPORTING:</b><br><b>Developments on Financial Reporting Objectives:</b> True blood Report (USA), Corporate Report (UK), Stamp Report (Canada).<br><b>Financial Reporting:</b> General Purpose – Qualities – Significance of Corporate Annual Reports – Recent Trends in Corporate Reporting in India.   | 10                      |      |               |
| Dec   | 1+2                  | Trends in Corporate Reporting in India. Revision  | 1<br>2                  |      |               |
|       | 60                   | <b>TOTAL</b>  | 60                      |      |               |

*N. Srinivas*

*Jawah*

**MCOM IST SEMESTER ( CBCS )**  
**ORGANISER OF FINANCIAL MANAGEMENT 2018 - 19**

| Sl.No.                     | TOPIC  | No. of Hours                     | Signature of Lecturer/HOD/Principal |
|----------------------------|--|----------------------------------|-------------------------------------|
| 2018<br>August<br>(10 + 2) | <b>Unit I Financial Management:</b><br>Meaning , Evolution,Organization of Finance Function, Finance Decisions, Goals of Financial Management, Agency Problem, Changing role of Finance Manager.<br><b>Time value of Money</b> (Meaning, Rationale, FV, PV, Annuity)<br><b>Unit II Capital Budgeting:</b> Meaning, Importance, Process, Kinds of Decisions, Cash flow Estimation,  | 05<br><br>04<br><br>03           |                                     |
| September<br>(16 + 2)      | Capital Budgeting Techniques, Risk Analysis in Capital Budgeting Decisions Sources, Perceptive of Risk , Tools, RADR, Decision Tree<br><b>Unit III Working Capital, Cash Management, Accounts Receivable Management, Inventory Management.</b><br><b>1.Working Capital:</b> Meaning kinds, Determinants and Sources, Est. of working capital, Problems.<br><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           | 10<br><br>05<br><br>03           |                                     |
| October<br>(15 + 2)        | <b>3. Accounts Receivable Management:</b><br>Meaning, objectives, cost benefit analysis credit standards, Term, Collection of Receivables.<br><b>4.Inventory Management :</b><br>Meaning, Components of Inventory, motives of holding Inventory, objectives of Inventory Management, Tools and Techniques of Inventory control<br><b>Unit IV Cost of Capital :</b><br>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 | 05<br><br>05<br><br>07           |                                     |
| November<br>(20 + 2)       | <b>Leverages :</b> EBIT, EPS , OL, FL, Combined leverage Indifferent point (problems)<br><b>Capital structure:</b><br>Meaning, Determinants , Theories, NI Approach , NOI Approach, Traditional Approach, MM Approach (problems)<br><b>Unit V Dividend Policy :</b><br>Meaning , Types , Factors Influencing Dividend policy Forms of Dividend (Theory ) <b>Dividend Theories :</b> Relevance Theories : Walter's model ,Gordon's model. Irrelavance Theory : MM Hypothesis ( problems)<br><b>Revision</b>   | 03<br><br>08<br><br>09<br><br>02 |                                     |
| 65 + 10                    |  | 75                               |                                     |

(10 marks)  
2/2/19  
(2018-19)

N. Srinivasan



**Bhavan's Vivekananda College  
of Science, Humanities and Commerce  
Autonomous – Affiliated to Osmania University**

**Program: MCom: Business Environment and Policy (2018-19)**

|  |                                |                               |                                   |
|--|--------------------------------|-------------------------------|-----------------------------------|
| <b>Name of the faculty:</b><br>Dr. Seema Ghosh | <b>Department:</b><br>Commerce | <b>Year/Semester:</b><br>I/II | <b>No. of classes per week:</b> 5 |
|--|--------------------------------|-------------------------------|-----------------------------------|

**Learning objectives: To familiarize and acquaint the students with the knowledge of business environment and latest development in Indian business environment.**

| <i>S. No</i> | <i>Month &amp; Week</i> | <i>Units</i> | <i>Syllabus</i>   | <i>Additional Input/ value addition</i> | <i>Teaching method</i>                      | <i>Student/learning activity</i>  |
|--------------|-------------------------|--------------|---|---|---|---|
| 1            | January 1st week (3)    | I            | <b>UNIT - I: introduction: Business environment:</b> micro-environment  |   | Lecture and printed notes                   | Discussion on the components of business environment.                                 |
| 2            | January 2nd week (5)    | I            | - Macro environment –   |   | Lecture on the current economic environment | Discussion on the current economic environment of India.                              |
| 3            | January 3rd week (3)    | I            | Non- Economic environment<br>Environmental scanning.  |   | Lecture and printed notes                   | Discussion on the changes in the non economic environment of India                    |
| 4            | January 4th week (5)    | I            | <b>Policy environment:</b><br>Industrial Policy -<br>Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal policy – Monetary policy |   | Power Point Presentation by the students    | Relating the policy initiatives with the changes in the economic environment in India |
| 5            | January 5th week (5)    | II           | <b>UNIT - II: liberalization and globalization: New economic policy:</b> economic reforms - liberalization.   |   | Lecture and printed notes                   | Discussion the Impact of liberalization on business environment in India              |

|    |                       |     |   |  |                           |  |
|----|-----------------------|-----|---|--|---------------------------|--|
| 6  | February 1st week (5) | II  | <b>Globalization:</b> meaning – stages, factors facilitating and impeding globalization in India - consequences of globalization for India                        |  | Lecture and printed notes | Explain and discuss the effect of globalization on Indian business environment |
| 7  | February 2nd week (5) | III | <b>UNIT - III: Public sector and privatization:</b><br><b>Public sector:</b> changing role of public sector - relevance of public sector – public Sector reforms. |  | Lecture and printed notes | Explain the categories of PSEs in India with examples                          |
| 8  | February 3rd week (5) | III | <b>Privatization:</b> concepts – nature – objectives – forms  |  | Lecture and printed notes | Explain about the privatization of various PESs in India.                      |
| 9  | February 4th week (5) | III | Regulatory framework with reference to insurance, power and telecom sectors   |  | Lecture and printed notes | Giving Outline on the regulatory authorities                                   |
| 10 | March 1st week(4)     | IV  | <b>UNIT - IV: foreign capital: Foreign direct investment:</b> policy - trends -problems – consequences, –   |  | Lecture and printed notes | Power point presentation by student on IKEA as FDI                             |
| 11 | March 2nd week (5)    | IV  | FEMA- objectives - provisions - Multinational corporations - entry strategies - role - growth – problems - consequences.  |  | Lecture and printed notes | Explain about FEMA and PPT by students on MNCs                                 |
| 12 | March 3rd week (5)    | IV  | <b>Mergers and acquisitions:</b> reasons - trends - advantages and disadvantages - competition law  |  | Lecture and printed notes | .Discuss on the M&A with reference to Walmart acquiring Flipkart               |
| 13 | March 4th week (5)    | IV  | <b>UNIT - V: WTO and trade policy:</b><br><b>WTO agreements -</b> Agreement on  |  | Power Point Presentation  | Explain the issues and contention related to international                     |

|    |                                |    |  |  |                          |  |
|----|--------------------------------|----|--|--|--------------------------|--|
|    |                                |    | Agriculture (AOA) - Multi-fibre Agreement (MFA)  |  |                          | agriculture trade  |
| 14 | April 1st week(5)              | IV | Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - |  | Power Point Presentation | Explain the policy changes made by India in pharmaceutical industry due to TRIPS |
| 15 | April 2 <sup>nd</sup> week (5) | V  | Barriers to trade.<br><b>Trade policy changes consequent to WTO</b> - Recent EXIM policy - Consequences of WTO for India                         |  | Power Point Presentation | Explain the pros and cons of WTO agreements for India                            |

**Learning outcomes:**

- Examine the Indian business environment in view of its policy environment.
- Analyze the effect of liberalization and globalization on Indian business environment.
- Evaluate the changing role of public sector and appraise the importance of private sector in the Indian business environment.
- Analyze the impact of foreign direct investment on India's business and examine the grounds for mergers and acquisitions.
- Analyze the consequences of policy changes in India due to WTO negotiations.

*K. Srinivasan*

*Veema Ghosh*

Signature of the Faculty





| <i>Month</i>  | <i>Syllabus</i>  | <i>No of days</i> |
|---------------|--|-------------------|
| Jan<br>(18+3) | <b>UNIT-I: PRODUCT MANAGEMENT:</b><br>Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions –                    | 6                 |
|               | New Product – New Product Development Stages – Reasons for New Product Failure - Product Life  | 4                 |
|               | Cycle Stages and Marketing Implications - Branding - Packaging & Labeling.   | 6                 |
|               | <b>UNIT-II: PRICE MANAGEMENT:</b><br>Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors Influencing Price                                | 5                 |
| Feb<br>(21)   | –Pricing under different competitive conditions– New Product Pricing - Skimming and Penetration Pricing  | 7                 |
|               | Pricing Methods – Cost based – Demand based – Competition based– Product line Pricing – Pricing strategies.  | 6                 |
|               | <b>UNIT-III: PROMOTION MANAGEMENT:</b><br>Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection –                        | 2                 |
|               | Budget - Types of Advertising – Advertising Effectiveness, Personal Selling – Nature – Steps in Personal Selling.  | 4                 |
|               | Sales Promotion – Objectives   | 2                 |
| Mar<br>(19+2) | – Tools. Public Relations – Direct Marketing – Forms of Direct Marketing.  | 7                 |
|               | <b>UNIT-IV: CHANNEL MANAGEMENT &amp; RETAILING:</b><br>Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants – Functions Marketing     | 6                 |
|               | Intermediaries - Channel Design Decisions - Channel Conflict and Resolutions - Online Marketing -  | 5                 |
|               | Online Marketing Channels – objectives – Merits – demerits –Retailing: Meaning – Significance –  |                   |
|               | Emerging trends – forms of retailing – formats of retail stores.   | 3                 |
| April<br>(12) | <b>UNIT-V: MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH:</b><br>Concept of MKIS - Components of a Marketing Information System - Internal Records System- | 2                 |
|               | Marketing Intelligence System-Marketing Research System-Marketing Decision Support System -  | 6                 |
|               | Marketing Research Process - Marketing Research Vs MKIS - Marketing Research in India.   | 4                 |
|               |  |                   |
| <b>75</b>     | <b>TOTAL</b>   | <b>75</b>         |

*U. Srinivasulu*



**Bhavan's Vivekananda College**  
**of Science, Humanities and Commerce**  
**Autonomous – Affiliated to Osmania University**

**Program: M.Com**  
 PAPER CODE: Mcom 203  
 PPW: 5  
 Incharge: Dr. JV R GEETANJALI

**Course: Human Resource Management**  
 MAX.MARKS: 70+30 IA  
 CREDITS.5

**ACADEMIC ORGANISER- 2018-19**

| Month    | No.of teaching days | Name of the Topic   | No.of classes required                    | Review HOD Principal |
|----------|---------------------|---|---|----------------------|
| January  | 18+3                | Unit-I<br>Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions<br>Changing role of Human Resource Manager<br>HRM Policies - Impact of Environment on HRM-<br>Concepts of Talent Management- Concept of Human Capital-Social Capital. Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD<br><b>Unit-II ACQUISITION OF HUMAN RESOURCE:</b><br>Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment -Job Bandwidth                           | 1<br>2<br>2<br>4<br>2<br>4<br>3<br>3      |                      |
| February | 21                  | - Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis<br>Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning -Problems in HR Planning<br>Recruitment: Objectives - Sources of recruitment –<br>Selection: Selection -Procedure – Tests and Interview -<br>Placement - Induction - Promotion - Transfer<br><b>UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:</b><br>Training - Assessing training needs<br>Methods and Evaluation of Training. | 2<br>3<br>3<br>2<br>3<br>2<br>2<br>2<br>2 |                      |
| March    | 19+2                | Development: Techniques of Management Development – Evaluating Effectiveness. Performance Management: Concept - Performance Appraisal - Concept - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers - Career Planning and Development<br>Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief  | 2<br>1<br>1<br>3<br>1<br>2<br>1           |                      |

K. Srinivas

|              |           |  |  |  |
|--------------|-----------|--|--|--|
|              |           | <p>Management in India – Work committee – Joint management council – Worker Shareholder</p> <p>Worker Director</p> <p><b>UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:</b></p> <p>Compensation Management: Objectives – Job Evaluation:– Methods - Essentials of Sound Wage Structure – of Minimum Wage, Living Wage and Fair Wage – Wage Differentials. Employee Relations: Concept of Employee Engagement – Discipline: Objectives – Grievance: Causes – Procedure; Industrial Relations Systems- Concept of Industrial Conflict- Causes- - Trade Unions: Objectives -</p> | <p>2</p> <p>2</p> <p>2</p> <p>1</p> <p>1</p>                   |  |
| April        | 12        | <p>Role of Trade Union in New economy Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.</p> <p><b>UNIT-V: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:</b></p> <p>Knowledge Management: KM Architecture -Knowledge Conversion - Knowledge Management Process. Virtual Organizations: Features -Types - HR Issues. Learning Organization: Characteristics – Role of Leader in Learning Organizations. Managing Diversity – Benefits- Strategies. Work life Balance-Significance-Steps.</p>                                  | <p>2</p> <p>1</p> <p>2</p> <p>1</p> <p>2</p> <p>2</p> <p>2</p> |  |
| <b>Total</b> | <b>75</b> |  |  |  |

K. Subramanyam

*[Signature]*

**ACADEMIC ORGANISER MONTH WISE – 2018-19**

**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 |
|-------------|----------------------|--|--|----------------------|---------------|
| 2018<br>Jan | 18+3                 | <b>UNIT-I: FINANCIAL STATEMENT ANALYSIS:</b><br>Financial Statements: Meaning – Objectives – Types – Uses – Limitations. Financial Statements Analysis: Meaning – Objectives – Techniques – Uses – Limitations.<br><b>Ratio Analysis:</b> Meaning – Types – Du Pont Analysis (Including Problems).<br><b>UNIT II : FUNDS FLOW ANALYSIS &amp; CASH FLOW ANALYSIS</b><br>Funds Flow Analysis: Meaning problems   | 3<br>2<br>1<br>5<br>4<br>5                     |                      |               |
| Feb         | 18+3                 | Preparation of Funds Flow Statement ( Including Problems)<br>Cash Flow Analysis: Meaning – Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Problems).<br><b>UNIT-III: HUMAN RESOURCE ACCOUNTING AND RESPONSIBILITY ACCOUNTING:</b><br>Human Resources Accounting: Concept – Objectives – Approaches – Limitations (Theory only).<br>Responsibility Accounting: Concept – Steps – Responsibility Centre – Types of Responsibility Centres<br>– Preparation of Responsibility accounting reports (Including simple Problems)   | 1<br>5<br>2<br>4<br>6<br>3                     |                      |               |
| Mar         | 19+2                 | <b>UNIT-IV: INFLATION ACCOUNTING AND INCOME MEASUREMENT:</b><br>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).<br>Income Measurement: Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including simple Problems).<br><b>UNIT-V: FINANCIAL MEASURES OF PERFORMANCE:</b><br>Financial Measures of Performance:<br>Introduction – Return On Investment (ROI): Concept – Uses and Limitations – Economic Value Added (EVA): Concept – Significance of EVA – Measurement of EVA (Theory only).<br>Revision | 1<br>1<br>5<br>1<br>1<br>5<br>1<br>2<br>2<br>2 |                      |               |
| Apr         | 8+4                  | Balanced Score Card (BSC): Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only)<br>Revision   | 8<br>4   |                      |               |
|             | <b>75</b>            | <b>TOTAL</b>   | <b>75</b>                                      |                      |               |

*K. Srinivas*

| INVESTMENT MANAGEMENT M.COM SEMESTER II ORGANISER 2018-19 |            |  |               |        |
|---|------------|--|---------------|--------|
| month   | No of days | Name of the topic  | No of classes | review |
| Jan   | 18+3       | <b>UNIT-I : INTRODUCTION:</b>  |               |        |
|   |            | <b>Investment:</b> Meaning, Characteristics, Importance ,Objectives , Factors of Sound Investment ,Investment Environment , Investment Media, Principles of Investment, Speculation, Gambling, Investment Process ( <b>Theory</b> ).   | 5             |        |
|   |            | <b>Financial Assets:</b> Meaning, Classification, Shares, Debentures, Bonds Innovative Financial Assets, Properties of Financial Assets ( <b>Theory</b> ).   | 7             |        |
|   |            | <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 ( <b>Theory</b> ).   | 9             |        |
| Feb   | 21         | <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 ( <b>Theory</b> ).   | 11            |        |
|   |            | <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 ( <b>Problem</b> ).   | 10            |        |
| march   | 19+2       | <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 ( <b>theory or Problems</b> ). | 8             |        |
|   |            | <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,  | 4             |        |
|   |            | Security Returns Perfectly Positively Correlated, Security Returns Perfectly Negatively Correlated, Security Returns Uncorrelated ( <b>Including Problems</b> )  | 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 ( <b>Including Problems</b> ).   | 5             |        |
| april   | 12         | <b>UNIT-V: PORTFOLIO SELECTION:</b>  |               |        |
|   |            | <b>Portfolio Selection:</b> Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios Selection of Optimal Portfolios ( <b>Including problems</b> ).  | 7             |        |
|   |            | <b>Sharpe Single Index Model:</b> Measuring Security Return and Risk, Measuring Portfolio Return and Risk, Multi Index Model ( <b>Including Problems</b> ).  | 5             |        |
| Total   | 75         |  |               |        |

K. Subinay

| <i>Month</i>  | <i>Syllabus</i>  | <i>No of days</i> |
|---|--|-------------------|
| June<br>(11+2)  | UNIT-I: INTRODUCTION: Quantitative Techniques: Meaning, Need and Importance - Classification: Statistical Techniques -   | 1                 |
|   | Operations Research techniques - Role of Quantitative Techniques in Business and Industry -  | 1                 |
|   | Quantitative Techniques in Decision making - Limitations.<br>Research: Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives  | 1                 |
|   | - 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 | 8                 |
| July<br>(20+2)  | UNIT-II: COLLECTION, PRESENTATION & ANALYSIS OF DATA:<br>Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing   | 2                 |
|   | Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics,  | 2                 |
|   | 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.   | 6                 |
|   | Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive   | 5                 |
| analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only)   | 2  |                   |
| UNIT-III: INTERPRETATION AND REPORT WRITING:<br>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). | 5  |                   |
| August<br>(15+2)  | 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 reports   | 2                 |
|   | UNIT-IV: PROBABILITY AND PROBABILITY DISTRIBUTIONS:<br>Probability: Meaning - Fundamental Concepts - Approaches to measurement of Probability -Classical, Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems-  | 3                 |

|                     |   |             |
|---------------------|---|-------------|
|                     | Bayesian theorem and its simple applications - Mathematical expectation (including problems).   | 5           |
|                     | 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)  | 7           |
| September<br>(16+2) | UNIT-V: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:<br>Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.<br>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 | 6<br><br>12 |
| Oct<br>(3+2)        | Chi square test for goodness of fit (including problems)  | 5           |
| 75                  | <b>TOTAL</b>  | 75          |

*K. Srinivas*

**Department of Commerce**

**M.Com 3rd Sem**

**E-commerce and digital marketing Academic Organizer 2018 - 2019**

| Month          | Unit                        | Details  | Periods   | Signature<br>HOD |
|----------------|-----------------------------|--|-----------|------------------|
| June<br>(11+2) | Unit -I                     | <b>Unit-I-Introduction to HTML</b>   | 3         |                  |
|                |                             | E-Commerce: Introduction - Advantages & Limitations, Impact of E-Commerce on Business Models   | 3         |                  |
|                |                             | Classification of E-Commerce: B2B, B2C, C2B, C2C, And B2E.<br>Applications of E-Commerce: E-Commerce Organization<br>Applications - E-Marketing - E-Advertising - E-Banking - Mobile<br>Commerce LAB WORK: Intoduction to Ms Front Page. | 4         |                  |
|                |                             | E-Trading - E-Learning - E-Shopping UNIT-II: FRAMEWORK OF<br>E-COMMERCE:Introduction LAB WORK:<br>Unorderedlist and Table Creation   | 3         |                  |
| July<br>(20+2) | Unit -<br>II &<br>III       | Application Services - Interface Layers - Secure Messaging -<br>Middleware Services and Network Infrastructure - Site Security -<br>Firewalls & Network Security   | 5         |                  |
|                |                             | TCP/IP – HTTP - Secured HTTP – SMTP – SSL - Data Encryption:<br>Cryptography – Encryption – Decryption - Public Key - Private Key -<br>Digital Signatures - Digital Certificates.  | 5         |                  |
|                |                             | UNIT-III: CONSUMER ORIENTED E-COMMERCE<br>APPLICATIONS: Introduction. LAB<br>WORK: Heading tags & Table Background color   | 4         |                  |
|                |                             | Mercantile Process Model: Consumers Perspective and Merchant's<br>Perspective LAB WORK: Horizontal Lines & Hyperlink   | 4         |                  |
|                |                             | Electronic Payment Systems: Legal Issues<br>LAB WORK: Frames & Table Creation  | 4         |                  |
| Aug<br>(15+2)  | Unit -<br>III &<br>IV       | Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer<br>(EFT) - Advantages and Risks - Digital Token-Based - E-Payment<br>System - Smart Cards. LAB   | 6         |                  |
|                |                             | UNIT-IV: ELECTRONIC DATA INTERCHANGE (EDI):<br>Introduction – Standards – Types.<br>LAB WORK: Font & Font Attributes.  | 6         |                  |
|                |                             | Applications in Business - Legal-Security and Priyacy Issues .<br>LAB WORK: Image Hyperlinks & Text Hyperlinks   | 5         |                  |
| Sept<br>(16+2) | Unit -<br>IV<br>Unit -<br>V | Software Implementation - EDI and E-Commerce.<br>LAB WORK: Insertion of symbols & Cash bill format   | 4         |                  |
|                |                             | NIT-V: DIGITAL MARKETING: New Age of Information - Based<br>Marketing . LAB WORK : Marquees & Biodata  | 4         |                  |
|                |                             | Search Marketing & its types - Measurement and ROI of Digital<br>Strategies. LAB WORK: Exam Form   | 5         |                  |
|                |                             | mportance of Measurement, Measurement Tools and Future of<br>Measurement . LAB WORK : Marks Memo .   | 5         |                  |
| Oct<br>(3+2)   | Unit -V                     | Lab work with HTML and Front page  | 5         |                  |
| <b>Total</b>   |                             |  | <b>75</b> |                  |

*K. Srinivas*

*S. Jayalaxmi*



**ACADEMIC ORGANISER MONTH WISE – 2018-19**  
**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 |
|--------------|----------------------|---|---------------------------------------|----------------------|---------------|
| 2018<br>June | 11+2                 | <b>UNIT-I: INTRODUCTION:</b><br><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<br>Cost Accounting Standards -Cost Classification- Cost Sheet(theory)<br><b>Books of Accounts</b> – Integral and Non Integral Accounting (Including Problems)<br>Revision  | 5<br><br>7<br><br>1                   |                      |               |
| July         | 20+2                 | <b>UNIT-II: PROCESS COSTING:</b><br><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<br><b>Inter-Process Profit</b> – Equivalent Production – First In-First out Method (FIFO) and Average Method – Joint Products and By-products (Including problems).<br><b>UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:</b><br><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,<br>Revision | 5<br><br>3<br><br>7<br><br>5<br><br>2 |                      |               |
| Aug          | 15+2                 | <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<br>- Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Differential Cost Analysis (including problems).<br><b>UNIT- IV: BUDGETARY CONTROL:</b><br><b>Budget:</b> Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations — Performance Budget – Traditional System of Budgeting – Zero Based Budgeting<br>Revision   | 6<br><br>5<br><br>4<br><br>2          |                      |               |
| Sep          | 16+2                 | <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).<br>Revision<br><b>UNIT-V: STANDARD COSTING:</b><br><b>Standards:</b> Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons -Standard Costing and Budgetary Control<br><b>Variance Analysis</b> - Revision of Standards   | 4<br><br>2<br><br>12                  |                      |               |
| Oct          | 3+2                  | - Control and Efficiency Ratios (Including Problems).<br>Revision   | 3<br><br>2                            |                      |               |
|              | 75                   | <b>TOTAL</b>  | <b>75</b>                             |                      |               |

K. Srinivas

Kanaka

**ACADEMIC ORGANISER MONTH WISE – 2018-19**

**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 '18     | 11+2                 | <b>UNIT -1 Introduction</b><br>An overview of IFM- Features of International finance- Scope- IFM vs DFM, Factors influencing growth of IFM<br>International Monetary System – Balance of Payments- Principles- Debit and Credit Entries and problems<br><b>UNIT – II Forex markets and exchange rate mechanism.</b><br>Features, Major participants, Spot Market                      | 7<br>3<br>3                     |                      |                         |
| JULY '18     | 20+2                 | <b>UNIT – II .</b><br>Features, Arbitrage, Speculation- Problems.<br>Forward Markets: Features, Arbitrage, Hedging, Speculation, Swapping including problems.<br>Exchange Rate Mechanism<br>Exchange Rate Quotations: NEER, Exchange rate determination in spot market- exchange rate determination in forward market- problems<br>Revision   | 2<br>3<br>3<br>5<br>2<br>5<br>2 |                      |                         |
| AUGUST '18   | 15+2                 | <b>UNIT – III Foreign Exchange Exposure</b><br>Measurement of foreign exchange exposure, meaning and relevance, classification of foreign exchange exposure, transaction, operating, accounting exposure- problems.<br>Management of forex exposure: Need, hedging of transaction exposure- hedging of real operating exposure-management of accounting exposure (including problems) | 8<br>9                          |                      |                         |
| SEPTEMBER'18 | 16+2                 | <b>UNIT –IV International Financial Markets and Instruments</b><br>Features- Factors for growth, Interest rates- Channels of International Funds Flow.<br>International financial Instruments<br><b>UNIT- V Financing of Foreign Trade</b><br>Foreign Trade documents: LOC, BOE, Bill of Lading<br>Financing: Bank Credit, Factoring, Counter Trade: Modes of payment (only theory)   | 5<br>4<br>6<br>3                |                      |                         |
| OCTOBER' 18  | 3+2                  | Revision  | 5                               |                      |                         |
|              | 75                   | TOTAL   | 75                              |                      |                         |

K. Subinay



**Security Analysis and Portfolio Management M.com III sem Academic Organiser 2018-19**

| Month  | days | Name of the Topic  | Classes taken | Review |
|--------|------|--|---------------|--------|
| June   | 11+2 | <p><b>Fundamental Analysis:</b> Meaning – Economy Analysis – Economic Forecasting – Forecasting– Forecasting Techniques – Industry Analysis – Concept of Industry – Industry Life Cycle – Industry Characteristics – Company Analysis – Financial Statements – Analysis of Financial Statements (Theory).</p> <p><b>Technical Analysis:</b> Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal – Eliot Wave Theory – Mathematical Indicators – Market Indicators (Theory).</p>  |               |        |
| July   | 20+2 | <p><b>Efficient Market Theory:</b> Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory).</p> <p><b>UNIT -II: VALUATION SECURITIES:</b></p> <p><b>Share Valuation:</b> 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).</p> <p><b>Bond Valuation:</b> Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Problems).</p> <p><b>UNIT -III: CAPITAL MARKET THEORY:</b></p> <p>Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line</p> |               |        |
| August | 15+2 | <p>Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (problems).</p> <p><b>Arbitrage Pricing Theory:</b> The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing – Limitations of APT (Theory).</p> <p><b>UNIT-IV: PORTFOLIO PERFORMANCE EVALUATION:</b></p> <p>Portfolio Performance Evaluation: Need for Evaluation – Evaluation Perspective – Meaning of Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns</p>   |               |        |

|       |      |  |  |  |
|-------|------|--|--|--|
| Sep   | 16+2 | <p>– Sharpe Ratio – Treynor Ratio – Differential Return (Problems).</p> <p><b>UNIT-V: PORTFOLIO REVISION:</b></p> <p>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).</p> <p><b>International Investing:</b> Benefits and Risk of Global Investing – Factors Influencing International Investing – Foreign Exchange Risk (Theory).</p> |  |  |
| Oct   | 3+2  | <p><b>Security Market Indexes:</b> Meaning – Different Averages and Indexes Exist – The Construction of Indexes – Maintenance Problems with Security Market Indexes – Stock Market Index Revision (Theory).</p>  |  |  |
| TOTAL | 75   |  |  |  |

K. Subramanyam





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

Autonomous – Affiliated to Osmania University

**Program: M.Com II year Semester IV**

**Course Title (paper title): QTBD**

**Organizer for 2018-19**

| Month (Days)                          | TOPIC   | No. Of Hours   | Review | Signature of Lecturer / HOD / PRINCIPAL |
|---------------------------------------|---|----------------|--------|---|
| 2018<br>November<br>(07 + 02)<br>(10) | <b>UNIT : I Statistical Estimation and Hypothesis Testing</b><br><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. | 02<br>03<br>05 |        |   |
| December<br>(15 + 04)                 | Sampling for attributes: Single Proportion and Diff. between two Proportions. Diff. between two Proportions<br><b>UNIT II: SAMPLING FOR VARIABLES</b><br><b>Large Samples:</b> Single mean, Diff. between two Means, Diff. between two standard deviations.<br><b>Small Samples: single mean,</b> Diff.between two means.(Independent and Dependent Sample)                           | 05<br>07<br>06 |        |   |
| 2019<br>January<br>(18 + 03)          | <b>UNIT III: Statistical Quality Control</b><br>Meaning, Uses, Control Charts for Variables. <b>Control Charts for variable</b><br>Control Charts for Attributes<br><b>ANOVA ( F – TEST )</b><br>One Way Anova<br>Two Way Anova<br><b>UNIT IV : GAME THEORY</b><br>Two persons Zero sum game, MaxiMini, Minimax. Strategies . Dominating strategy, Mixed Strategy (Problems).         | 07<br>07<br>03 |        |   |
| February<br>(18 + 03)                 | <b>GAME THEORY Problems</b><br><b>STATISTICAL DECISION THEORY</b><br>Payoff table Expected Payoff- Value of Perfect Information- Types of Decisions – Decision Tree Analysis.<br><b>UNIT V : LINEAR PROGRAMMING PROBLEMS</b><br>Meaning, Requirements for Application of LPP,Assumptions, Advantages,Formulation of LPP, Solving of LPP,(Graphical method only).                      | 03<br>08<br>07 |        |   |
| March<br>(03 + 02)                    | Solving of LPP,(Graphical method only).   |                |        |   |
| 61 + 14 = 75                          | <b>TOTAL</b>  | 75             |        |   |

(QTBD-07)  
2/12/18

**ACADEMIC ORGANISER MONTH WISE – 2018-19**

**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 '18 | 7+2                  | <b>UNIT - I Introduction</b><br>Introduction, Types and Constitutional Provisions of Tax<br>Principles, Tax Structure and Res. Status Interpretation of statutes<br>Revision  | 3<br>2<br>2<br>2                     |                      |                         |
| DEC '18 | 15+4                 | <b>Unit-II Introduction to Heads of income</b><br>Problems of HRA, RFA and Deductions<br>House Property problems<br>Capital gains<br>Tax liability<br>Revision  | 3<br>6<br>4<br>3<br>3                |                      |                         |
| JAN '19 | 18+3                 | <b>UNIT-III Filing of Returns (Contd., as a part of Direct Tax)</b><br><b>UNIT-IV Tax Incentives for New Industries</b><br>Forms of Business<br>Provision of Dividends<br><b>UNIT-III (Indirect Taxes)</b><br>Managerial Decision<br>Revision | 2<br>4<br>4<br>3<br>3<br>2<br>3      |                      |                         |
| FEB'19  | 18+3                 | Financial decision making & problems<br>Capital Structure<br>Make or Buy<br>Lease Vs. Purchase<br>Installment Vs. Hire Purchase<br>Advance Tax and penalties<br><b>UNIT-V Export promotion Schemes</b><br>Revision                            | 3<br>3<br>3<br>2<br>2<br>3<br>3<br>2 |                      |                         |
| MAR'19  | 3+2                  | Exim Policy and Incentives<br>Revision  | 3<br>2                               |                      |                         |
|         | <b>75</b>            | <b>TOTAL</b>  | <b>75</b>                            |                      |                         |

*K. Srinivas*

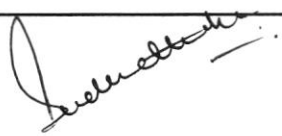
*H. Padmalala*

**Department of Commerce**

**M.Com 2nd Year 4th Semester**

**Strategic Management Academic Organizer 2018 - 2019 (even semester)**

| Month            | Unit                | Details   | Periods | Sign HOD |
|------------------|---------------------|---|---------|----------|
| November<br>7+2  | Unit -I             | Unit- I : Strategy –concept –Definition - Mintzberg Models of strategy -  | 3       |          |
|                  |                     | – levels of strategy - Process, Benefits, and guidelines for effective Strategic Management.  | 4       |          |
|                  |                     | Strategy Ethics and Social Responsibilities,  | 2       |          |
| December<br>15+4 | Unit -II            | Need for Good Corporate Governance, Corporate Citizenship   | 3       |          |
|                  |                     | Unit-II : Introduction to Environmental Analysis, Internal Analysis, Competitive Advantage,   | 4       |          |
|                  |                     | Competencies, SWOT Analysis. Resources, capabilities, and core competences,   | 4       |          |
|                  |                     | Resource base view of the firm. Key success factors, Value chain Analysis and Benchmarking.   | 3       |          |
|                  |                     | Components of External Analysis, Segments of General Environment, Industries Dominant Factors, Porters Five Forces Model.                                 | 5       |          |
| January<br>18+3  | Unit -II & Unit III | PEST Analysis, Industry Driving forces, strategic Group Mapping.  | 4       |          |
|                  |                     | Unit – III : Vision and Mission - Significance, Characteristics, Objectives, types, Setting of Objectives, Factors Affecting Strategy, Generic Strategies | 5       |          |
|                  |                     | Other Strategic Choices, Strategic alliance, Mergers and Acquisitions, Vertical Integration, outsourcing, offensive strategies                            | 6       |          |
|                  |                     | First Mover advantages, disadvantages, diversification, modernization, turn around.   | 5       |          |
| February<br>18+3 | Unit -IV & UNIT V   | Unit IV : Nature, Organizational Issues, Organisational Issues, Marketing, Finance and Accounting Issues  | 4       |          |
|                  |                     | Performance Evaluation and Balanced score Card.   | 3       |          |
|                  |                     | Unit V : Strategic evaluation, Significance, Criteria, Barriers and overcoming Barriers.  | 5       |          |
|                  |                     | Strategic Control and operation Control, Types of strategic control,  | 5       |          |
|                  |                     | Process of operation Control. Evaluation Techniques of Operation and process Control  | 4       |          |
| March<br>3+2     | Unit V              | Evaluation Techniques of Operation and process Control.   | 3       |          |
| 75               |                     | Revision  | 2       |          |
|                  |                     |   | 75      |          |



K. Srinivas

**ACADEMIC ORGANISER MONTH WISE – 2018-19**  
**Financial Services – M.Com II year (IV Semester)**

| Month | No. of teaching days | Topics to be covered   | No. of classes required |
|-------|----------------------|--|-------------------------|
| Jan   | 18                   | <b>UNIT-I: INTRODUCTION:</b><br>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<br>(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<br>2<br>3<br>3        |
|       |                      | <b>UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE:</b><br><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.   | 4<br>4                  |
| Feb   | 21                   | <b>Hire Purchase:</b> Terms of the agreement under hire purchase - Types of hire purchase - Advantages.<br><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<br>Revision   | 5<br>4                  |
|       |                      | <b>MUTUAL FUNDS:</b><br>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 -  | 5<br>2<br>2<br>2<br>1   |
| Mar   | 21                   | 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.   | 4                       |
|       |                      | <b>UNIT-IV: DISCOUNTING, FACTORING AND FORFEITING:</b><br>Meaning of Discounting - Factoring: Meaning, Modus Operandi of factoring scheme, Terms and conditions in factoring agreement - 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.<br>Revision   | 4<br>10<br>3            |
| April | 12                   | <b>UNIT-V: SECURITISATION OF DEBT:</b><br>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<br>Revision   | 10<br>2                 |
|       | <b>75</b>            | <b>TOTAL</b>   | <b>75</b>               |

*K. Srinivas*

*Kavali*



**ACADEMIC ORGANISER MONTH WISE – 2018-19**

**FINANCIAL DERIVATIVES – M.com II year – IV SEMESTER**

No. of classes: 5 per week

Subject teacher: Dr.Uma Jayender

| Month   | No. of teaching days | Topics to be covered  | No. of classes required | Review by HOD/Principal |
|---------|----------------------|---|-------------------------|-------------------------|
| NOV '18 | 10(8+2)              | <b>UNIT -1 UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES</b><br>Definition –Types - Uses - Critiques - History of Derivatives Markets<br>Evolution of Derivatives in India<br>Benefits of Derivatives - -Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India<br><b>UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM</b><br>Introduction to Forward and Future contracts - Distinction between Futures and Forwards contracts  | 3<br><br>3<br><br>4     |                         |
| DEC '18 | 20(18+2)             | <b>UNIT –II</b><br>Future Terminology and Types of Financial future contracts - Future payoffs - Operation of Traders<br>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<br><b>UNIT- III: PRICING OF OPTION</b><br>Concept of Option - Futures Vs. Options – Determinants of option prices<br>Black Scholes Option pricing | 4<br><br>4<br><br>12    |                         |
| JAN '19 | 20(16+4)             | <b>UNIT –III</b><br>Black Scholes Option pricing<br>Binomial Pricing model<br><b>UNIT- V: STOCK INDEX FUTURES</b><br>Concept of Stock Index – Stock Index Futures - Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market  | 8<br><br>12             |                         |
| FEB '19 | 22(20+2)             | <b>UNIT-V</b><br>Stock Index Futures as a Portfolio Management Tool<br><b>UNIT- IV: SWAP MARKET</b><br>Concept and Nature - Evolution of Swap Market - Features of Swap - Types of Financial Swaps<br>Using Swap to Manage Risk - Pricing and Valuing Swap  | 5<br><br>17             |                         |
|         | <b>75</b>            | <b>TOTAL</b>  | <b>75</b>               |                         |

*K. Srinivas*

*Uma Jayender*



Bhavan's Vivekananda College of Science, Humanities and Commerce  
(Accredited with 'A' grade by NAAC)

**ACADEMIC ORGANISER for AWARENESS FOR TAX PLANNING**  
**MSc III rd year (SEM IV) 2018-2019 (No. of Classes per week:2)**

| Month    | No. of Teaching Days | Name of the topic  | No. of Classes required | Review of HOD Principal |
|----------|----------------------|--|-------------------------|-------------------------|
| Nov      | 3+1                  | <b>Unit 1: INTRODUCTION</b><br>Introduction to tax, tax structure, Definitions-Assesses, person assessment year, previous year.                        | 4                       |                         |
| December | 7+2                  | Concept of total income, scheme of taxation, Residential status, salary avenues, HRA exemption U/S 10(13A).  | 9                       |                         |
| January  | 8+1                  | Treatment of interest on housing loan U/S 24(b) <b>Unit 2: TAX ASSESSMENT</b><br>Introduction to tax incentives U/S 80<br>Deductions U/S 80 C to 80 U, | 4<br>5                  |                         |
| February | 8                    | Rates of tax, Rebate U/S 88, procedure of tax liability.<br>Revision   | 7<br>1                  |                         |

K. Sushirama

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Aishwari