

ACADEMIC ORGANISER-MANAGERIAL ECONOMICS
M.COM I Yr (I Sem) (2019-20) (5 classes per week)

Month	No. of days	Topics to be covered	No. of classes
September	16+2	Unit-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: Meaning of Managerial Economics - Managerial Economics and Economic Theory. Managerial Economics and Decision Sciences Nature of managerial decision making – Types of business decisions - 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).	3 4 3 3 3 2
October	16+2	Role of marginal analysis in decision making - Total, average and marginal relationship (including problems). Unit-II: DEMAND ANALYSIS: Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand. Relationship between AR and MR, consumer behaviour, utility analysis, indifference curve analysis. 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). Unit-III: PRODUCTION ANALYSIS: Meaning of Production function – Cobb Douglas Production Function. Production with one variable input .	1 6 4 4 2 1
November	15+2	Law of Diminishing marginal returns . Optimal employment to a factor of production. Production with two variable inputs. Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path. Returns to scale and economies of scope (including problems). Unit IV: COST ANALYSIS: Concepts of cost – Short run cost functions.	2 2 2 4 2 4 1
December	20+2	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). Unit V: MARKET STRUCTURE: Perfect and Imperfect market condition. 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). Revision	1 2 2 4 3 3 3 3 1
	75	Total	75

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<i>Month</i>	<i>Syllabus</i>	<i>No of days</i>
Sep (16+2)	UNIT-I: INTRODUCTION: Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts	2
	Production Concept - Product Concept - Marketing Myopia - Selling Concept - Marketing Concept - Societal Marketing Concept	6
	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.	2
		6
	UNIT-II: MARKETING ENVIRONMENT: Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Competitors-Publics)	2
Oct (16+2)	Macro Environment (Demographic-Economic-Natural- Technological-Political-Legal (Consumer Protection Act 1986) and Regulatory Cultural-Social) - International Marketing- GATT & WTO	4
	UNIT-III: MARKET SEGMENTATION: Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market – Market Segmentation: Concept - Bases-Benefits-Requirements for Effective Segmentation – Market Segmentation Analysis for Consumer and Service	7
	Product Positioning: Concepts – Bases.	3
	UNIT- IV: CONSUMER BEHAVIOUR: Consumer Behavior - Nature-Scope-Importance	1
Nov (15+2)	Factors influencing Consumer Behavior - Economic -psychological-Cultural-Social and Personal	5
	Models of Consumer Behavior - Marshallian-Maslow-Freudian-Howard-Sheth–	5
	Steps in consumer Decision Process - Post Purchase Behavior –Cognitive Dissonance	2
	Organizational Buyer - Industrial Markets-Reseller Market-Government Market. Characteristics of Organizational Buyer - Organizational Buying Process – Organizational Buyer Vs Consumer Behavior.	5
Dec (20+2)	UNIT-V: MARKETING PLANNING AND STRATEGY: Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses -	5
	Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation-	5
	Program Formulation – Implementation - Feedback and Control - Marketing Process - Nature and Contents of a Marketing Plan –	4
	Marketing control - Annual Plan Control – Profitability Control – Efficiency Control – Strategic Control.	4
	Revision	4
75	TOTAL	75

K. Subramanyam

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

M.Com Semester I – Organization Theory and Behavior for the year 2019-20

Month / Days	Topic	Classes	Review
Aug 15	Unit I 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 Unit II Understanding Individual and Group Behaviour Individual Behavior: Personality determinants – Big Five Personality factors – Learning Theories – The Perpetual Process – Factors influencing Perception – Internal and External – Attitudes and Behavior – Attitude formation and Attitude Change 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	Unit III Motivation, Morale and Culture: Theories of Motivation – Motivational process – Content Theories – Process Theories – Learning and Reinforcement Theory Morale – Factors influencing Morale – Organizational culture – Concepts – forming a culture – sustaining a culture – changing a culture Power bases – Dependency – Individual Vs Organizational Power – Political Process in Organization – factors contributing	2 2 3 3 1 2 2	
Nov 13	UNIT IV ORGANIZATIONAL POWER AND POLITICS, CONFLICT, COMMUNICATION 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 – Stress Management UNIT V LEADERSHIP: Leadership and change – Introduction – Leadership and management – Leadership Styles – Theories – Traits – Managerial Grid – Contingency Approach Change – Challenges contributing change – Types of change approaches – Contemporary issues in change Revision	2 2 1 2 2 1 2 3 3 5	

Total .

60

K. Srinivas

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BHAVAN'S VIVEKANANDA COLLEGE

OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-50094
Autonomous College

DEPARTMENT OF COMMERCE

Organizer for the year 2019-20 M.Com (CBCS) I year, I Semester

FINANCIAL MANAGEMENT

Sl. No.	TOPIC	No. of Hours	Signature of Lecturer/HOD/Principal
2019 September (16 + 2)	Unit I Financial Management: 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) Unit II Capital Budgeting: Meaning, Importance, Process, Kinds of Decisions, Cash flow Estimation,	05 04 03	
October (16 + 2)	Capital Budgeting Techniques, Risk Analysis in Capital Budgeting Decisions Sources, Perceptive of Risk , Tools, RADR, Decision Tree. Unit III Working Capital, Cash Management, Accounts Receivable Management, Inventory Management. 1.Working Capital: Meaning kinds, Determinants and Sources, Est. of working capital, Problems. 2.Cash Management : 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 05 03	
November (15 + 2)	3. Accounts Receivable Management: Meaning, objectives, cost benefit analysis credit standards, Term, Collection of Receivables. 4.Inventory Management : Meaning, Components of Inventory, motives of holding Inventory, objectives of Inventory Management, Tools and Techniques of Inventory control. Unit IV Cost of Capital : 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 05 07	
December (20 + 2)	Leverages : EBIT, EPS , OL, FL, Combined leverage Indifferent point (problems). Capital structure: Meaning, Determinants, Theories, NI Approach, NOI Approach, Traditional Approach, MM Approach (problems). Unit V Dividend Policy : Meaning, Types, Factors Influencing Dividend policy (Theory) Dividend Theories: Walter's model, Gordon's model and MM Hypothesis (problems). Revision	03 08 04 07	
65 + 10		75	

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ACADEMIC ORGANISER MONTH WISE – 2019-20
Ind Accounting Standard– M.Com I year (I Semester)

Month	Topics to be covered	No. of teaching days
2019 Sep	UNIT-I: INTRODUCTION: Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting standard: Concept -Evolution - Difficulties in standard setting process – IASB - FASB- ASB India: Constitution - Functions – Procedure for setting standards - Need for Uniform Global Financial Reporting - Significant differences between IAS, US GAAP and Indian GAAP (AS) - IFRS Concept – Convergence of Accounting Standards - Ind AS Concept – Applicability/Adoption of Ind AS (Road Map). (Theory only)	11+4
Oct	UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS-1 to 21): Overview of Indian Accounting Standards: (Ind AS-1 to Ind AS-21): Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-11: Construction contracts – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases – Ind AS-18: Revenue – Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates. (Theory only) UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS-23 to 41): Overview of Indian Accounting Standards: (Ind AS-23 to Ind AS-41): Ind AS-23: Borrowing costs – Ind AS-24: Related party disclosure – Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies	17+4
Nov	Ind AS-32: Financial instruments: Presentation – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind AS-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. (Theory only) UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS-101 to 106) : Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106): Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind As-106: Exploration for and evaluation of mineral resources. (Theory only)	17+3
Dec	UNIT-V: INDIAN ACCOUNTING STANDARDS (IND AS-107 to 115) : Overview of Indian Accounting Standards: (Ind AS 107 to Ind AS 115): Ind AS-107: Financial instrument: disclosure – Ind AS-108: Operating segments – Ind AS-109: Financial instruments – Ind AS-110: Consolidated financial statements – Ind AS-111: Joint arrangement - Ind AS – 112: Disclosure of interest in other entities – Ind AS-113: Fair Value Measurement – Ind AS-114: Regulatory Deferral Accounts – Ind AS-115: Revenue from Contracts with customers. (Theory only)	16+3
75	TOTAL	75

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**Bhavan's Vivekananda College
of Science, Humanities and Commerce
Autonomous – Affiliated to Osmania University
Program: MCom : INTERNATIONAL BUSINESS AND BUSINESS ENVIRONMENT
ACADEMIC ORGANISER MONTH WISE – 2019-20**

Name of the faculty: Dr. Seema Ghosh	Department: Commerce	Year/Semester: I/II	No. of classes per week: 5
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Course Objective: To provide insight into business and policy environment, economic reforms, foreign capital, the world trade scenario and the regional trade agreements.

Month	No. of teaching days	Topics to be covered	No. of classes required	Review by HOD/Principal
2020 Jan	10	UNIT - I: INTRODUCTION: Business environment—concept-elements-Economic environment-economic systems Policy Environment-Fiscal Policy-Monetary Policy—Political environment-Role of government in business-Legal Environment, Consumer protection Act-Competition Act-Socio-Cultural Environment -corporate social responsibility.	3 2 5	
Feb	22	UNIT - II: LIBERALIZATION: Industrial Policy 1991 and its implementation—Industrial growth and structural changes-Economic Planning— NITI Aayog—Economic reforms – liberalization—Second Generation reforms - Balance of Payments-importance components. UNIT - III: PRIVATIZATION AND GLOBALISATION: Privatization-concepts – nature – objectives – forms—Theories of International Trade-Government intervention in International Trade-tariff and non-tariff barriers—Scope and importance of international business—Globalization-meaning-drivers – Modes of Entry.	3 2 5 2 2 2 3 3	
Mar	20+2	UNIT- IV: FOREIGN CAPITAL: Foreign Direct Investment: types-trends-costs and benefits to home and host countries-policy of Government-Foreign Portfolio Investment – FEMA- Objectives – Provisions—International Economic Institutions-IMF-World Bank, UNCTAD UNIT - V: WTO AND TRADE POLICY:	3 2 2 6	

		World Trade Organisation -functions-objectives-	3	
		AOA-GATS-TRIPS-TRIMS	6	
Apr	21	Regional Economic Integration levels trade creation and diversion effects Regional Trade Agreements-EU-ASEAN-SAARC- NAFTA-BRICS India's Trade Policy Revision	3 4 10 2 2	
	75	TOTAL	75	

Learning Outcomes

Interpret the business environment in light of the policy environment in the economy.

Demonstrate the impact of liberalization on the economic reforms in India.

Illustrate the role of globalization in international business and restrictions to trade.

Examine the impact of foreign direct investment on India's economy.

Outline the effect of world trade organization and regional trade agreements on India's trade policy

K. Sumitran

Seema Ghosh

Signature of the faculty



Bharatiya Vidya
Bhavan

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

Program: M.Com-Marketing Management

Organiser for Sem II for the year 2019-20

<i>Month</i>	<i>Syllabus</i>	<i>No of days</i>
Jan (10)	UNIT-I: PRODUCT MANAGEMENT: Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions – New Product – New Product Development Stages – Reasons for New Product Failure - Product Life	6 4
Feb (22)	Cycle Stages and Marketing Implications - Branding - Packaging & Labeling. UNIT-II: PRICE MANAGEMENT: Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors Influencing Price – Pricing under different competitive conditions – New Product Pricing - Skimming and Penetration Pricing Pricing Methods – Cost based – Demand based – Competition based– Product line Pricing – Pricing strategies.	6 12 4
Mar (20+2)	Pricing Strategies UNIT-III: PROMOTION MANAGEMENT: 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 DirectMarketing. UNIT-IV: CHANNEL MANAGEMENT & RETAILING: Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants – Functions Marketing-Intermediaries	2 4 6 5 5
April (21)	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. UNIT-V: MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH: Concept of MKIS - Components of a Marketing Information System - Internal Records System- Marketing Intelligence System-Marketing Research System-Marketing Decision Support System - Marketing Research Process - Marketing Research Vs MKIS - Marketing Research in India.	4 5 2 5 5
75	TOTAL	75

U. Srinivas Reddy

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

Program: M.Com

CODE: Mcom 203

PPW: 5

Incharge: Dr. JV R GEETANJALI

Course: Human Resource Management PAPER

MAX.MARKS: 70+30 IA

CREDITS.5

ACADEMIC ORGANISER- 2019-20

Month	No.of teaching days	Name of the Topic	No.of classes required	Review HOD Principal
January	10	Unit-I Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions Changing role of Human Resource Manager HRM Policies - Impact of Environment on HRM- Concepts of Talent Management- Concept of Human Capital-Social Capital.	1 2 2 3 2	
February	22	- Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD Unit-IIACQUISITION OF HUMAN RESOURCE: Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning -Problems in HR Planning Recruitment: Objectives - Sources of recruitment – Selection: Selection -Procedure – Tests and Interview -Placement - Induction - Promotion - Transfer	2 3 2 2 3 2 1 2 3 2	
March	20+2	UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE: Training - Assessing training needs Methods and Evaluation of Training.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 Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India – Work committee – Joint management council – Worker Shareholder Worker Director	2 2 2 2 2 2 3 3 2	
April	21	UNIT-IV: MAINTENANCE OF HUMAN RESOURCE: 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	2 4 1	

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		Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.	2	
		UNIT-V: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:		
		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.	1	
			2	
			1	
			2	
			2	
			2	
Total	75			

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INVESTMENT MANAGEMENT M.COM SEMESTER ORGANISER 2019-20

Sem-II

month	No of days	Name of the topic	No of classes	review
Jan	10	UNIT-I : INTRODUCTION:		
		Investment: Meaning, Characteristics, Importance, Objectives	10	
		Factors of Sound Investment ,Investment Environment , Investment Media, Principles of Investment, Speculation, Gambling, Investment Process (Theory). Financial Assets: Meaning, Classification, Shares, Debentures, Bonds Innovative Financial Assets, Properties of Financial Assets (Theory).		
Feb	22	UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:		
		Primary Market: Meaning, Growth and Development, Role of NIM, Methods of Issues, Parties Involved, Allotment Process, Investor Protection, Recent Trends (Theory).	8	
		Secondary Market: Meaning , History, Functions , Regulatory Framework, Listing and Delisting of Securities ,Trading Procedure, Stock Exchanges in India , Growth of Stock Exchanges in India ,SEBI, Its Functions and Role (Theory).Security Market Index: Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)	14	
March	20+2	UNIT-III: RISK AND RETURN ANALYSIS:		
		Return: Meaning, Holding Period Return, Equivalent Annual Return, Expected Value of Return, Measuring Returns from Historical Data Measuring Average Returns over Multiple Period, Arithmetic Average, Geometric Average, Rupee Weighted Average Return (Problem).	5	
		Risk: Meaning, Sources of Risk, Market Risk, Interest Risk, Interest Rate Risk, Purchasing Power Risk ,Business Risk, Financial Risk, Types of Risk, Systematic Risk, Unsystematic Risk, Risk Aversion and Risk Premium, Measurement of Risk, Range as a Measure of Risk, Standard Deviation as a Measure of Risk , β as a Measure of Risk (theory or Problems).	11	
March		UNIT-IV: PORTFOLIO ANALYSIS:		
		Portfolio Analysis: Meaning ,Traditional Vs Modern Portfolio Analysis,Return on Portfolio, Risk on Portfolio, Diversification of	6	
April	21	Reduction of Portfolio Risk through Diversification,Security Returns Perfectly Positively Correlated, Security Returns Perfectly Negatively	5	
		UNIT-V: PORTFOLIO SELECTION:		
		Portfolio Selection: Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).	6	
		Sharpe Single Index Model: Measuring Security Return and Risk, Measuring Portfolio Return and Risk, Multi Index Model (Including Problems).	6	
		problems	2	
		Revision	2	
Total	75		75	

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ACADEMIC ORGANISER MONTH WISE – 2019-20

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

Month	No. of teaching days	Topics to be covered	No. of classes required
Jan	10	<u>UNIT-I: FUNDS FLOW AND CASH FLOW ANALYSIS</u> Funds Flow Analysis – Meaning – Preparation of Funds Flow Statement – Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind AS-7. (Including problems)	3 2 1 4
Feb	18+4	<u>UNIT-II: HUMAN RESOURCES ACCOUNTING AND RESPONSIBILITY ACCOUNTING:</u> Human Resources Accounting – Concept – Objectives – Approaches- Limitations (Theory only) Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (including problems) <u>UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:</u> Inflation Accounting - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems)	5 4 5 1 5 2
Mar	20+2	Inflation Accounting (Including problems) Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit. (Including problems) <u>UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:</u> Introduction – Return On Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Including Simple Problems) Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC	4 6 3 1 1 5 1 1
Apr	21	Multiple Scorecard measures into a single strategy. (Theory only) <u>UNIT V: CONTEMPORARY ISSUES IN MANAGEMENT ACCOUNTING</u> Management Control Systems – Characteristics (Technical Considerations & Behavioural Considerations) – Problems in implementing an effective Management Control System – Anticipating and avoiding the problems – Indirect costs of MCS – Design and Evaluation of MCS- Organizational Ethical code of conduct and Management Accounting and Control System Design. (Theory only)	5 1 2 2 2 5 4
	75	TOTAL	75

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Month	Syllabus	No of days
June (13+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.	1
	Research: Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives	
	- Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses	8
	- Research plan and its components - Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research	
July (19+2)	UNIT-II: COLLECTION, PRESENTATION & ANALYSIS OF DATA:	
	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	2
	Methods of Sampling	
	Random and Non-Random Sampling methods - Measurement and scaling techniques.	
August (17+2)	Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only)	6
	diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only)	5
	analysis (theory only)	2
	UNIT-III: INTERPRETATION AND REPORT WRITING:	
	Interpretation: Introduction - Essentials for Interpretation, Precautions in interpretation – Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (including small cases).	6
	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:		
Probability: Meaning - Fundamental Concepts - Approaches to measurement of Probability -Classical,	3	

	Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems- Bayesian theorem and its simple applications - Mathematical expectation (including problems). Probability Distributions: Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses - fitting Binomial, Poisson and Normal, Distributions (areas method only) (including problems) Association of Attributes: Meaning - Distinction between correlation and association	5 7 2
September (16+2)	UNIT-V: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST: Methods of studying Association - interpretation of results. Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attributes Chi square test for goodness of fit (including problems)	4 12 2
Oct (2)	Chi square test for goodness of fit (including problems)	2
75	TOTAL	75

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

Program: M.Com Course Title (paper title): E-Commerce & Digital Marketing

Organiser for Sem III for the year 2019-20

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Month	Syllabus	No of days
June (13+2)	UNIT-I: INTRODUCTION: E-Commerce: Introduction - Potential Benefits of E-commerce, Limitations, E-Business - E-Commerce - E-Business -Impact of E-Commerce on Business Models - Driving Forces of E-Commerce –Classification of E-Commerce: B2B, B2C, C2B, C2C, B2E.	7
	Applications of E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping - Virtual Reality & Consumer Experience.	8
July (19+2)	UNIT-II:ELECTRONIC DATA INTERCHANGE (EDI): Introduction EDI - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns	5
	Authentication Methods – Firewalls – Factors considered in securing the firewalls - Features and benefits of Portal – web portals Vs Website - Supply Chain Management	8
	Lab Work: Introduction to Ms Front Page, Creation of webpage using various Formatting options and lists, maarque , <i>design static pages</i>	8
August (17+2)	UNIT-III:E-COMMERCE SECURITY CONTROLS & WEB PAGE DESIGNING Introduction - SET protocol - SET Vs SSL - Payment gateway Cryptography methods - Encryption technology Cryptography – Encryption – Decryption - – Digital signatures - Dual signatures - Public Key - Private Key - Digital Certificates.	2
	HTML Introduction to HTML – Basic syntax – Basic Text Formatting – Images – Lists – Tables – Hypertext links- forms-frames	3
	Lab Work: Hyperlink, Creation of tables	3
		8
September (16+2)	UNIT-IV:PAYMENT MECHANISMS Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective.	3
	Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based - E-Payment System - Smart Cards.Risk in electronic payment systems.	5
	UNIT-V: DIGITAL MARKETING: Introduction to digital marketing: New Age of Information - Based Marketing - Search Marketing & its types - Measurement and ROI of Digital Strategies Importance of Measurement, Measurement Tools and Future of Measurement - Traits of Digital Leadership. Lab work: Hypertext links-forms-frames	6
Oct (2)	E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing	8
75	TOTAL	75

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ACADEMIC ORGANISER MONTH WISE – 2019-20
Cost Accounting & Control – M.ComII year (IIISemester)

Month	Topics to be covered	No. of classes required	No. of teaching days
2019 June	UNIT-I: INTRODUCTION: Cost Accounting: Nature and Scope, Need, Objectives – Cost Concepts – Installation of Costing System– Cost Accounting its relationship with Financial Accounting and Management Accounting Cost Accounting Standards -Cost Classification- Cost Sheet(theory) Books of Accounts – Integral and Non Integral Accounting (Including Problems) Revision	8 5 2	13+2
July	Books of Accounts – Integral and Non Integral Accounting (Including Problems) UNIT-II: PROCESS COSTING: Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing – Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss - Process Accounts with Stocks Inter-Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method –Joint Products and By-products (Including problems). UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING: Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing VsAbsorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing, Revision	5 2 7 5 2	19+2
August	Decision Making Pricing Decisions Make or Buy Decisions, Product/Sales Mix Decisions Key or Limiting Factor, Shut Down or Continue Decisions, Accept or Reject an offer - Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Differential Cost Analysis (including problems). UNIT- IV: BUDGETARY CONTROL: Budget: Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations — Performance Budget – Traditional System of Budgeting – Zero Based Budgeting Revision	6 7 4 2	17+2
September	Classification of Budgets: Functional Budget: Sales Budget(Problems)Production Budget(Problems),, Direct Material Budget(Problems)Direct Labor Budget(Problems) Manufacturing Overheads Budget(Problems)- Capital Expenditure Budget - Cash Budget (Problems) –Master Budget – Flexible Budget (Problems). UNIT-V: STANDARD COSTING: Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons -Standard Costing and Budgetary Control Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).	4 12+2	16+2
October	Revision	2	2
65 + 10	TOTAL	75	75

N. Subramanyam *Kavul*

ACADEMIC ORGANISER MONTH WISE – 2019-20

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 '19	13	UNIT -1 Introduction An overview of IFM- Features of International finance- Scope- IFM vs DFM, Factors influencing growth of IFM International Monetary System – Balance of Payments- Principles- Debit and Credit Entries and problems UNIT – II Forex markets and exchange rate mechanism. Features, Major participants, Spot Market	7 3 3		
JULY '19	19+3	UNIT – II . 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 Revision	2 3 3 5 2 5 2		
AUGUST '19	17+2	UNIT – III Foreign Exchange Exposure 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)	10 9		
SEPTEMBER'19	16+2	UNIT –IV International Financial Markets and Instruments Features- Factors for growth, Interest rates- Channels of International Funds Flow. International financial Instruments UNIT- V Financing of Foreign Trade Foreign Trade documents: LOC, BOE, Bill of Lading Financing: Bank Credit, Factoring, Counter Trade: Modes of payment (only theory)	5 4 6 3		
OCTOBER' 19	1+2	Revision	3		
	75	TOTAL	75		

K. Sankar Narayan



Security Analysis and Portfolio Management M.com III sem Academic Organiser 2019-20

Month	days	Name of the Topic	No of classes	Classes taken	Review
June	13+2	Fundamental Analysis: 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).	7		
		Technical Analysis: Meaning – Dow Theory– Basic Principles of Technical Analysis – Trends and Trend Reversal – Eliot Wave Theory – Mathematical Indicators – Market Indicators (Theory).	8		
July	19+2	Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory).	4		
		UNIT -II: VALUATION SECURITIES: Share Valuation: Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (problems).	6		
		Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Problems).	6		
		UNIT -III: CAPITAL MARKET THEORY: Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line	5		
August	17+2	Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (problems).	5		
		Arbitrage Pricing Theory: The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing – Limitations of APT (Theory).	6		
		UNIT-IV: PORTFOLIO PERFORMANCE EVALUATION: Portfolio Performance Evaluation: Need for Evaluation – Evaluation Perspective – Meaning of – Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns – Sharpe Ratio – Treynor Ratio – Differential Return (Problems).	8		

Sep	16+2	UNIT-V: PORTFOLIO REVISION: Portfolio Revision: Need for Revision – Meaning of Portfolio Revision – Constraints in Portfolio Revision – Portfolio Revision Strategies – Formula Plan – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging (Theory). International Investing: Benefits and Risk of Global Investing – Factors Influencing International Investing – Foreign Exchange Risk (Theory). Security Market Indexes: Meaning – Different Averages and Indexes Exist – The Construction of Indexes – Maintenance Problems with Security Market Indexes – Stock Market Index Revision (Theory).	18		
Oct	2	Revision	2		
TOTAL	75		75		

K. Srinivasan





BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERC, SAINIKPURI, SECUNDERABAD-50094
 Autonomous College
DEPARTMENT OF COMMERCE
Organizer for the year 2019 - 20 – M.Com (CBCS) II year, IV Semester
Quantitative Techniques for Business Decisions

Month (Days)	TOPIC	No. Of Hours	Review	Signature of Lecturer / HOD / PRINCIPAL
2019 November (08 + 5)	UNIT : I Statistical Estimation and Hypothesis Testing CONCEPTS: Population, Sample, Sampling distributions-Parameters and Statistics-Central Limit Theorem-Standard Error-Confidence limits-Estimation of Population parameters-Good Estimator-Point and Interval Estimation-Testing of Hypothesis Procedure-Type I and Type II Errors- One tail and Two tail tests. Sampling for attributes: Single Proportion and Diff. between two Proportions.	02 03 02 06		
December (18+ 2)	UNIT II: SAMPLING FOR VARIABLES Large Samples: Single mean, Diff. between two Means, Diff. between two standard deviations. Small Samples: single mean, Diff.between two means.(Independent and Dependent Sample)	10 10		
January (16+ 4)	UNIT III: Statistical Quality Control Meaning, Uses, Control Charts for Variables. Control Charts for variable Control Charts for Attributes ANOVA (F – TEST) One Way Anova Two Way Anova UNIT IV : GAME THEORY Two persons Zero sum game, MaxiMini, Minimax. Strategies.	09 08 03		
February (20 + 2)	Dominating strategy, Mixed Strategy (Problems). STATISTICAL DECISION THEORY Payoff table Expected Payoff- Value of Perfect Information- Types of Decisions – Decision Tree Analysis. UNIT V : LINEAR PROGRAMMING PROBLEMS Meaning, Assumptions, Advantages, Importance of LPP in Business Decisions, Formulation of LPP, Solving of LPP (Graphical method only).	03 07 10		
62 + 13	TOTAL	75		

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ACADEMIC ORGANISER MONTH WISE – 2019-20

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 '19	8+2	UNIT - I Introduction Introduction, Types and Constitutional Provisions of Tax Principles, Tax Structure and Res. Status Interpretation of statutes Revision	3 3 2 2		
DEC '19	18+3	Unit-II Introduction to Heads of income Problems of HRA, RFA and Deductions House Property problems Capital gains Tax liability UNIT-III Filing of Returns (Contd., as a part of Direct Tax) Revision	3 6 3 3 3 3 3		
JAN '20	16+3	UNIT-IV Tax Incentives for New Industries Forms of Business Provision of Dividends UNIT-III (Indirect Taxes) Managerial Decision Revision	2 4 4 3 3 3		
FEB'20	20+2	Financial decision making & problems Capital Structure Make or Buy Lease Vs. Purchase Installment Vs. Hire Purchase Advance Tax and penalties UNIT-V Export promotion Schemes Revision	3 3 3 3 2 3 3 2		
MAR'20	2+1	Exim Policy and Incentives Revision	2 1		
	75	TOTAL	75		

K. Srinivasan

M. Padmalata

Department of Commerce

M.Com 2rd Year 4th Semester

Strategic Management Academic Organizer 2019 - 2020 (even semester)

Month	Unit	Details	Periods	Sign HOD
November 8+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,	3	
December 18+3	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.	4	
		Components of External Analysis, Segments of General Environment. Industries Dominant Factors, Porters Five Forces Model.	6	
January 16+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	6	
		Other Strategic Choices, Strategic alliance, Mergers and Acquisitions, Vertical Integration, outsourcing, offensive strategies	5	
		First Mover advantages, disadvantages, diversification, modernization, turn around.	4	
February 20+3	Unit -IV & UNIT V	diversification, modernization, turn around. Unit IV : Nature, Organizational Issues, Marketing, Finance and Accounting Issues	6	
		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,	3	
		Process of operation Control. Evaluation Techniques of Operation and process Control. Evaluation Techniques of Operation and process Control.	6	
March 1+1		Revision	2	
			2	
75			75	

ACADEMIC ORGANISER MONTH WISE – 2019-20
Financial Services – M.Com II year (IV Semester)

Month	No. of teaching days	Topics to be covered	No. of classes required	Review by HOD
Jan	10	UNIT-I: INTRODUCTION: Meaning - Classifications - Traditional Activities - Financial sector reforms and Financial innovations in India - Banking and Non-Banking services - Financial products and services: Merchant Banking, Loan Syndication, Leasing, Mutual Funds factoring, Forfeiting, Venture capital, Custodial Services, Corporate, Advisory services, Depository Services, Securitization, Under-writing services (Banks and Insurance), Banking services: Bank Assurance Services,	2 2 3 3	
Feb	18+4	Credit Rating, Credit Cards, Derivatives, Mergers, Acquisitions and Amalgamation, Services in Forex Market, Letter of Credit - Innovative Finance Instruments - Micro Credit Finance - Importance and different products/schemes - Challenges facing the financial services sector. UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE: Leasing: Financial lease and Operating lease - Lease Vs. Hire purchase - Types of financial leasing - Advantages of leasing - Consideration under lease Vs. Buy decision - Leasing in India - Problems of Leasing companies - RBI guidelines on leasing and finance companies. Hire Purchase: Terms of the agreement under hire purchase - Types of hire purchase - Advantages. Housing Finance: Housing Finance policy and Role of National Housing Bank (NHB) - Housing and Urban Development corporation (HUDCO) - Role of Housing Finance Corporations and the housing schemes - Recent Developments Revision	4 5 4 5 4	
Mar	17+5	MUTUAL FUNDS: Mutual fund - Fund unit Vs. Equity share - Importance of Mutual funds - Types of Mutual funds: Close ended funds - Open ended funds, Income funds, Growth funds - Risks involved - Organisation of firm - Facilities available to investors - Guidelines from the Government of India - Recent reforms in mutual funds - Banks providing Mutual Fund services - Factors to be considered in selection of fund - Reasons for commercial banks to offer mutual funds - Scenario of Mutual funds in India - Problems in future prospects. UNIT-IV: DISCOUNTING, FACTORING AND FORFEITING: Meaning of Discounting – Factoring: Meaning, Modus Operandi of factoring scheme, Terms and conditions in factoring agreement Revision	5 2 2 2 3 3 5	
April	18+3	- Function of factoring services - Types of factoring - Role of Banks in providing discounting, factoring and forfeiting services, cost of factoring and pricing of factoring services, Benefit to the clients, Export factoring – Forfeiting: Factoring Vs. Forfeiting - Advantages and limitations of forfeiting - Forfeiting in India. UNIT-V: SECURITISATION OF DEBT: Meaning and Concept of Securitization - Structured securities Vs. Conventional Securities - Securitization Vs. Factoring - Operational mechanism of securitization - Types of securitized assets - Securitization and Role of Banks - Advantages and limitation of securitization - Future prospects of securitization Revision	8 10 3	
	63+12	TOTAL	75	

K. Srinivas *Kavali*



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Autonomous College

DEPARTMENT OF COMMERCE

Organizer for the year 2019-20 M.Com (CBCS) I year, I Semester

FINANCIAL MANAGEMENT

Sl. No.	TOPIC	No. of Hours	Signature of Lecturer/HOD/Principal
2019 September (16 + 2)	Unit I Financial Management: 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)	05 04	
	Unit II Capital Budgeting: Meaning, Importance, Process, Kinds of Decisions, Cash flow Estimation,	03	
	Capital Budgeting Techniques, Risk Analysis in Capital Budgeting Decisions Sources, Perceptive of Risk , Tools, RADR, Decision Tree. Unit III Working Capital, Cash Management, Accounts Receivable Management, Inventory Management. 1.Working Capital: Meaning kinds, Determinants and Sources, Est. of working capital, Problems. 2.Cash Management : 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 05 03	
November (15 + 2)	3. Accounts Receivable Management: Meaning, objectives, cost benefit analysis credit standards, Term, Collection of Receivables. 4.Inventory Management : Meaning, Components of Inventory, motives of holding Inventory, objectives of Inventory Management, Tools and Techniques of Inventory control. Unit IV Cost of Capital : 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 05 07	
	December (20 + 2) Leverages : EBIT, EPS , OL, FL, Combined leverage Indifferent point (problems). Capital structure: Meaning, Determinants, Theories, NI Approach, NOI Approach, Traditional Approach, MM Approach (problems). Unit V Dividend Policy : Meaning, Types, Factors Influencing Dividend policy (Theory) Dividend Theories: Walter's model, Gordon's model and MM Hypothesis (problems). Revision	03 08 04 07	
	65 + 10	75	

(FM-019)
S.P.M.

K. Srinivasulu



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) 2019-2020 (No. of Classes per week:2)

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

K. Srinivasan

For: