

ACADEMIC ORGANISER-MANAGERIAL ECONOMICS
M.COM I Yr (I Sem) (2016-17) (5 classes per week)

MONTH	No of days	TOPIC TO BE COVERED	No of classes	REVIEW
August	18	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). Unit-II: DEMAND ANALYSIS: Demand Theory and Analysis – Individual demand and Market demand – Factors determining demand.	 3 3 3 4 3 2	
September	12	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 . Law of Diminishing marginal returns . Optimal employment to a factor of production. Production with two variable inputs.	 3 2 2 2 1 1 1	
October	10	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.	 1 4 3 2	

November	20	<p>Finding minimum average variable cost through equations.</p> <p>Long run cost function .</p> <p>Linear and non - linear break - even analysis. Profit contribution analysis (including problems).</p> <p>Unit V: MARKET STRUCTURE:</p> <p>Perfect and Imperfect market condition.</p> <p>Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision.</p> <p>Monopoly: characteristics, – Profit Maximization in short run and long run, Allocative inefficiency, Income Transfer and Rent seeking.</p> <p>Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run.</p> <p>Oligopoly: Characteristics – Price Rigidity – Kinked demand model (including problems).</p>	<p>2</p> <p>1</p> <p>3</p> <p>1</p> <p>4</p> <p>4</p> <p>2</p> <p>3</p>	
		Total	60	

Jyoti. Mehra.

M.COM SEM I ACADEMIC ORGANISER- PRINCIPLES OF MARKETING FOR THE YEAR 2016-17

Month	Name of the Topic	No of classes		
Aug 18	UNIT-I: INTRODUCTION: Meaning and Definition of Marketing Scope of Marketing Evolution of Marketing Concepts, Production Concept, Product Concept Marketing Myopia, Selling Concept, Marketing Concept Societal Marketing Concept , 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 UNIT-II: MARKETING ENVIRONMENT: Micro Environment (Company, Suppliers Marketing Intermediaries, Customers Competitors, Publics),	5 10 3		
Sep 12	Macro Environment (Demographic, Economic, Natural Technological, Political, Legal (Consumer Protection Act 1986) and Regulatory Cultural, Social) International Marketing GATT & WTO UNIT-III: MARKET SEGMENTATION: Concept of Target Market, Diffused Market Concentrated Market, Clustered Market, Market Segmentation: Concept	9 3		
Oct 10	Bases, Benefits, Requirements for Effective Segmentation Market Segmentation Analysis for Consumer and Service Product Positioning: Concepts – Bases UNIT- IV: CONSUMER BEHAVIOUR: Consumer Behavior Nature, Scope,	8 2		
Nov 20	Importance Factors influencing Consumer Behavior - Economic - psychological-Cultural-Social and Personal – Models of Consumer Behavior - Marshallian-Maslow Freudian-Howard-Sheth - Steps in consumer Decision Process - Post Purchase Behavior Cognitive Dissonance – Organizational Buyer – Industrial Markets-Reseller Market Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behavior UNIT-V: MARKETING PLANNING AND STRATEGY: Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses – Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation- Program Formulation – Implementation - Feedback and Control – Marketing Process – Nature and Contents of a Marketing Plan – marketing control – Annual Plan, Profitability, Efficiency and Strategic Control	10 10		
60	Total	60		

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

M.Com Semester I – Organization Theory and Behavior for the year 2016

Month No.of Days	Topic	Classes	Review
Aug 18	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 – Contributing Disciplines to the OB	2 3 2 2 4 2 3	
Sept 12	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	1 2 1 3 2 2 1	
Oct 10	Unit III Motivation, Morale and Culture: Theories of Motivation – Motivational process – Content Theories – Process Theories – Learning and Reinforcement Theory Morale – Factors influencing Morale – Organizational culture – Concepts – forming a culture – sustaining a culture – changing a culture	2 2 3 3	
Nov 20	UNIT IV ORGANIZATIONAL POWER AND POLITICS, CONFLICT, COMMUNICATION Power bases – Dependency – Individual Vs Organizational Power – Political Process in Organization – factors contributing – Techniques of Organization Politics – Managing Political behavior Conflict: Transition in Conflict thought Functional and Dysfunctional Conflict – Process of conflict – Managing Conflict Communication: Significance – Process – Formal and Informal Communication – Barriers to Communication – Improving Communication Skills – The human impact of computer – Mediated Communication UNIT V Leadership: Leadership and change – Introduction – Leadership and management – Leadership Styles – Theories – Traits – Managerial Grid – Contingency Approach Change – Challenges contributing change – Types of change approaches – Contemporary issues in change	1 2 2 2 2 1 2 2 1 2 3	

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ACADEMIC ORGANISER MONTH WISE – 2016-17

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	18	UNIT-I: INTRODUCTION: Accounting: Concept – Evolution – Accounting as Information System – Users of Accounting Information – Accounting Environment. Accounting Theory: Concept – Role – Classification – Approaches – Accounting Principles. UNIT-II: ACCOUNTING STANDARDS IN INDIA - I: Accounting Standards Framework: Concept – Importance - Types – Difficulties – Enforcement – Accounting Standards Board in India. Accounting Standards Overview (AS-1 to AS-10): AS-1: Disclosure of accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies and events occurring after balance sheet date – AS-5: Net profit or loss for the period, prior period items and changes in accounting policies – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition	8 2 5 3		
Sep	12	– AS 10: Accounting for Fixed assets. UNIT-III: ACCOUNTING STANDARDS IN INDIA - II: Accounting Standards Overview (AS11 to AS-20): 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. Accounting Standards Overview (AS-21 to AS-32): AS-21: Consolidated financial statements – AS-22: Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements	2 5 5		
Oct	10	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.	5 5		
Nov	20	UNIT-IV: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS): Uniform Global Financial Reporting: Need – Differences between IAS, Indian GAAP and US GAAP – Translation of Indian GAAP Statements in to US GAAP and IFRS – International Accounting Standards Board. IFRS: Meaning – An overview of IFRS – Convergence with IFRS – Benefits of Convergence – Challenges of Convergence – Role of ASB in post convergence Scenario. UNIT-V: FINANCIAL REPORTING: Developments on Financial Reporting Objectives: True blood Report (USA), Corporate Report (UK), Stamp Report (Canada). Financial Reporting: General Purpose – Qualities – Significance of Corporate Annual Reports – Recent Trends in Corporate Reporting in India.	10 10		
	60	TOTAL	60		

MCOM IST SEMESTER (CBCS)

ORGANISER OF FINANCIAL MANAGEMENT 2016

Month	Topic	No. of Hours
2016	Unit I Financial Management: Meaning , Evolution Organization of Finance Function, Finance Decisions	4
August	Goals of Financial Management, Agency Problem Changing role of Finance Manager	4
(18)	Time value of Money (Meaning, Rationale, FV, PV, Annuity) Unit II Capital Budgeting: Meaning, Importance, Process, Kinds of Decisions, Cash flow Estimation, Capital Budgeting Techniques	10
September (12)	Risk Analysis in Capital Budgeting Decisions Sources, Perceptive of Risk , Tools, RADR, Decision Tree	7
	Unit III Working Capital, Cash Management, Accounts Receivable Management, Inventory Management. 1.Working Capital: Meaning kinds, Determinants and Sources, Est. of working capital	5
October (10)	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	3
	3. Accounts Receivable Management: Meaning, objectives, cost benefit analysis credit standards, Term, Collection of Receivables.	3
	4.Inventory Management : Meaning, Components of Inventory, motives of holding Inventory, objectives of Inventory Management, Tools and Techniques of Inventory control	4
November (20)	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 and weighted Avg. cost of Capital.	5
	Leverages : EBIT, EPS , OL, FL, Combined leverage Indifferent point (problems)	4
	Capital structure: Meaning, Determinants , Theories, NI Approach , NOI Approach, Traditional Approach, MM Approach (problems)	4
	Unit V Dividend Policy : Meaning , Types , Factors Influencing Dividend policy Forms of Dividend (Theory) Dividend Theories : Relevance Theories : writers model ,gordon's model . Irrelevance Theory : MM Hypothesis(problems)	7
<u>60</u>		<u>60</u>

ACADEMIC ORGANISER-BUSINESS ENVIRONMENT and POLICY**M.COM I Yr (II Sem) (2016-17) (5 classes per week)**

MONTH	No of days	TOPIC TO BE COVERED	No of classes	REVIEW
December	10	UNIT - I: INTRODUCTION: Business environment: micro-environment - macro environment – environmental scanning. Policy environment: Industrial Policy - Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal policy – Monetary policy.	5 5	
January	15	UNIT - II: LIBERALIZATION AND GLOBALIZATION: New economic policy: economic reforms - liberalization. Globalization: meaning - stages - factors facilitating and impeding globalization in India - consequences of globalization for India. UNIT - III: PUBLIC SECTOR AND PRIVATIZATION: Public sector: changing role of public sector - relevance of public sector. Public Sector reforms.	3 5 4 3	
February	15	Privatization: concepts – nature – objectives – forms. Regulatory framework with reference to insurance, power and telecom sectors. UNIT - IV: FOREIGN CAPITAL: Foreign direct investment: policy-trends -problems – consequences FEMA- objectives – provisions. Multinational corporations - entry strategies - role - growth problems – consequences.	3 4 3 2 3	
March	20	Mergers and acquisitions: reasons - trends - advantages and disadvantages. Competition law. UNIT - V: WTO AND TRADE POLICY: WTO agreements - Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) General Agreement on Trade in Services (GATS). Barriers to trade. Trade policy changes consequent to WTO - Recent EXIM policy Consequences of WTO for India.	3 2 6 2 2 3 2	
		Total	60	

Jyoti Mehra

ACADEMIC ORGANISER MONTH WISE – 2016-17
MARKETING MANAGEMENT M.Com I year (II Semester)

Month	No. of teaching days	Topics to be covered	No. of classes required	Sign	Review by HOD
Dec	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 Cycle Stages and Marketing Implications	10		
Jan	15	- 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 –	3 5 5 2		
Feb	15	Competition based- Product line Pricing – Pricing strategies. UNIT-III: PROMOTION MANAGEMENT: Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection – Budget - Types of Advertising – Advertising Effectiveness Personal Selling – Nature – Steps in Personal Selling. Sales Promotion – Objectives – Tools. Public Relations – Direct Marketing – Forms of Direct Marketing.	3 12		
Mar	20	UNIT-IV: CHANNEL MANAGEMENT & RETAILING: Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants – Functions Marketing Intermediaries -Channel Design Decisions - Channel Conflict and Resolutions - Online Marketing – Online Marketing Channels – objectives – Merits – demerits-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	5 8 12		
	60	TOTAL	60		



Bhavan's Vivekananda College
of Science, Humanities & Commerce

Sainikpuri, Secunderabad – 500094

Autonomous College - Affiliated to Osmania University

(Accredited with 'A' grade by NAAC)

MCom I Year II Semester 2016-17

Subject: Human Resource Management

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

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

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

ACADEMIC ORGANISER MONTH WISE – 2016-17

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

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD
2017 Dec	10	UNIT-I: FINANCIAL STATEMENT ANALYSIS: Financial Statements: Meaning – Objectives – Types – Uses – Limitations. Financial Statements Analysis: Meaning – Objectives – Techniques – Uses – Limitations.	3 2 5		
2018 Jan	15	Ratio Analysis: Meaning – Types – Du Pont Analysis (Including Problems). UNIT II : FUNDS FLOW ANALYSIS & CASH FLOW ANALYSIS Funds Flow Analysis: Meaning problems Preparation of Funds Flow Statement (Including Problems) Cash Flow Analysis: Meaning – Preparation of Cash Flow Statement as per Accounting Standard No.3 (Including Problems).	4 5 1 5		
Feb	15	UNIT-III: HUMAN RESOURCE ACCOUNTING AND RESPONSIBILITY ACCOUNTING: Human Resources Accounting: Concept – Objectives – Approaches – Limitations (Theory only). Responsibility Accounting: Concept – Steps – Responsibility Centre – Types of Responsibility Centres – Preparation of Responsibility accounting reports (Including simple Problems) UNIT-IV: INFLATION ACCOUNTING AND INCOME MEASUREMENT: Inflation Accounting: Concept – Limitations of historical cost based financial statements	2 4 6 3		
Mar	20	– Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including simple Problems). Income Measurement: Income Concepts - Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including simple Problems). UNIT-V: FINANCIAL MEASURES OF PERFORMANCE: Financial Measures of Performance: Introduction – Return On Investment (ROI): Concept – Uses and Limitations – Economic Value Added (EVA): Concept – Significance of EVA – Measurement of EVA (Theory only). Balanced Score Card (BSC): Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only)	4 1 1 5 1 1 2 5		
	60	TOTAL	60		

INVESTMENT MANAGEMENT M.COM SEMESTER ORGANISER 2016-17

month	No of days	Name of the topic	No of classes	review
Dec	10	UNIT-I : INTRODUCTION: Investment: Meaning, Characteristics, Importance ,Objectives , Factors of Sound Investment ,Investment Environment , Investment Media, Principles of Investment, Speculation, Gambling, Investment Process (Theory) .	4	
		Financial Assets: Meaning, Classification, Shares, Debentures, Bonds Innovative Financial Assets, Properties of Financial Assets	6	
Jan	15	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) .	5	
		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) .	9	
		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) .	4	
Feb	15	Risk: Meaning, Sources of Risk, Market Risk, Interest Risk, Interest Rate Risk, Purchasing Power Risk ,Business Risk, Financial Risk, Types of Risk, Systematic Risk, Unsystematic Risk, Risk Aversion and Risk Premium, Measurement of Risk, Range as a Measure of Risk, Standard Deviation as a Measure of Risk , β as a Measure of Risk (theory or Problems) .	9	
		UNIT-IV: PORTFOLIO ANALYSIS: Portfolio Analysis: Meaning ,Traditional Vs Modern Portfolio Analysis,Return on Portfolio, Risk on Portfolio, Diversification of Investments, Reduction of Portfolio Risk through Diversification, Security Returns Perfectly Positively Correlated, Security Returns Perfectly Negatively Correlated, Security Returns Uncorrelated (Including Problems)	8	
March	20	Markowitz Model: Assumptions, Parameters, Effect of Combining Two Securities, Interactive Risk Through Covariance, Coefficient of Correlation, Change in Portfolio Proportions, Concept of Dominance, Limitations of Markowitz Model (Including Problems) .	5	
		Portfolio Selection: Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems) .	7	
		Sharpe Single Index Model: Measuring Security Return and Risk, Measuring Portfolio Return and Risk, Multi Index Model (Including Problems) .	6	
TOTAL				

		Lecturers review	H O D Review
JUNE 5 days	UNIT-I: INTRODUCTION Quantitative Techniques: Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations.		
JULY 17 days	Research: Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses - Research plan and its components - Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research		
AUGUST 18 days	UNIT-II: COLLECTION, PRESENTATION & ANALYSIS OF DATA: Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques. Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only)		
September 12 days	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).		

	<p>Report Writing: Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report'-Documentation: Footnotes and Bibliography - Checklist for the report</p>		
<p>October 08 days</p>	<p>UNIT-IV: PROBABILITY AND PROBABILITY DISTRIBUTIONS:</p> <p>Probability: Meaning - Fundamental Concepts - Approaches to measurement of Probability -Classical, Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems- Bayesian theorem and its simple applications - Mathematical expectation (including problems).</p> <p>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)</p>		
<p>November 05 days</p>	<p>UNIT-V: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:</p> <p>Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.</p> <p>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)</p>		
65	Total		

Department of Commerce
M.Com 2nd year 3rd Sem 2016-2017
E-Commerce and Digital Marketing

Month	Details	Total Classes
June 5	Unit-1 E-Commerce: Introduction - Potential Benefits of E-commerce, Limitations,	2
	E-Business - E-Commerce - E-Business -Impact of E-Commerce on Business Models	3
July -17	- Driving Forces of E-Commerce –Classification of E-Commerce: B2B, B2C, C2B, C2C, B2E.	3
	Applications of E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising	3
	HTML Basics, introduction to web page, formatting tags, header tags, list	3
	E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping - Consumer Experience.	3
	Unit -2 EDI:Introduction - Traditional EDI systems	
	Benefits and Drawbacks - Data transfer and standards.	5
Aug-18	Financial EDI-EDI systems and the Internet - Legal security and private concerns	3
	Authentication Methods – Firewalls (introduction) –	3
	Features and benefits of Portal – web portals Vs Website	3
	Tables in html, creating row, cols, grouping, row/col span	5
	Unit -3 E-COMMERCE SECURITY CONTROLS & WEB PAGE DESIGNING	
	Introduction - SET protocol - SET Vs SSL (introduction only) -	4
Sept 12	Payment gateway - Cryptography – Encryption – Decryption - -	3
	Digital signatures - Dual signatures - Public Key - Private Key - Digital Certificates.	2
	creating form controls, links and images in html	2
	Unit -4 PAYMENT MECHANISMS	
	Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective.	3
	Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque -	2
Oct-8	Electronic Fund Transfer (EFT) - Advantages and Risks - E-Payment System - Smart Cards. Risk in electronic payment systems.	2
	creating frames, horizontal, vertical, and nested frames	2
	Unit -5Digital Marketing –	
	Introduction-advantages and disadvantages - Search engines -Search Marketing & its types E marketing techniques-	4
Nov-5	consumer decision making process, Types of online markets -Traits of Digital Leadership.	3
	target frames, implementing in front page.	2
Total Classes		65

ACADEMIC ORGANISER MONTH WISE – 2016-17

Cost Accounting & Control – M.Com II year (III Semester)

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD
2017 June	5	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	5		
July	17	Accounting Standards -Cost Classification- Cost Sheet(theory)	5		
		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 –	2 7		
Aug	18	Equivalent Production – First In-First out Method (FIFO) and Average Method –Joint Products and By-products (Including problems).	7		
		UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING: Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing Vs Absorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing 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	6 5		
Sep	12	- 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	4 8		
Oct	8	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).	4		
		UNIT-V: STANDARD COSTING: Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons -Standard Costing and Budgetary Control	5		
Nov	5	Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).	5		
	65	TOTAL	60		

Security Analysis and Portfolio Management M.com III sem Academic Organiser 2016-17

Month	days	Name of the Topic		Classes taken	Review
June	5	Fundamental Analysis: Meaning – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Concept of Industry – Industry Life Cycle – Industry Characteristics – Company Analysis – Financial Statements – Analysis of Financial Statements (Theory).			
July	17	Technical Analysis: Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal – Eliot Wave Theory – Mathematical Indicators – Market Indicators (Theory). Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory). Unit II-Share Valuation: Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period			
August	18	Constant growth model multiple growth model- Multiplier Approach to Share Valuation (problems). Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity– Yield to Call – Bond Prices – Bond Risks – Bond Duration (Problems). UNIT-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).			
Sep	12	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). Security Market Indexes: Meaning – Different Averages and Indexes Exist – The Construction of Indexes – Maintenance Problems with Security Market Indexes – Stock Market Index Revision (Theory).			
Oct	8	UNIT -III: CAPITAL MARKET THEORY: Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (problems).			
Nov	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).			
Total					

ACADEMIC ORGANISER MONTH WISE – 2016-17

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 '16	5	UNIT -1 Introduction An overview of IFM- Features of International finance- Scope- IFM vs DFM, Factors influencing growth of IFM	5		
JULY '16	17	International Monetary System – Balance of Payments- Principles- Debit and Credit Entries and problems UNIT – II Forex markets and exchange rate mechanism. Features, Major participants, Spot Market, Features, Arbitrage, Speculation- Problems.	12 5		
AUGUST '16	18	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	8 8		
SEPTEMBER'16	12	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)	3 3 6 2		
OCTOBER'16	8	UNIT –IV International Financial Markets and Instruments Features- Factors for growth, Interest rates- Channels of International Funds Flow. International financial Instruments- Euro credits, revolving credits, term credits- Euro Bonds, Straight Bonds, Convertible Bonds, FRN's, Euro Currency, Euro Notes, Commercial Paper, FCCB, ADR, GDR.	2 2 3		
NOVEMBER'16	5	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)	2 4		
	65	TOTAL	65		

**M.Com 2nd Year – IV Semester
Organizer for QTBD 2016**

Month (Days)	TOPIC	No. Of Hours	Review	Signature of Lecturer / HOD / PRINCIPAL
2016 December (16)	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 04 05		
January (14)	Diff. between two Proportions UNIT II: SAMPLING FOR VARIABLES Large Samples: Single mean, Diff. between two Means, Diff. between two standard deviations. Small Samples: single mean, Diff.between two means.(Independent and Dependent Sample)	01 07 06		
February (15)	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 .	07 06 02		
March (15)	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, Requirements for Application of LPP, Assumptions, Advantages, Formulation of LPP, Solving of LPP, (Graphical method only).	03 07 05		
60	TOTAL	60		

ACADEMIC ORGANISER MONTH WISE – 2016-17

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
DEC '16	16+2	UNIT - I Introduction Introduction, Types and Constitutional Provisions of Tax Principles, Tax Structure and Res. Status Interpretation of statutes Tax Planning and Unit-II Introduction to Heads of income	4 4 4 6		
JAN '17	14+6	Problems of HRA, RFA and Deductions House Property problems Capital gains Tax liability	6 6 4 4		
FEB '17	15	UNIT-III Filing of Returns (Contd., as a part of Direct Tax) UNIT-IV Tax Incentives for New Industries Forms of Business Provision of Dividends	4 5 3 3		
MAR'17	15+4	UNIT-III (Indirect Taxes) Managerial Decision Capital Structure Make or Buy Lease Vs. Purchase Installment Vs. Hire Purchase UNIT-V Export promotion Schemes Exim Policy and Incentives	3 2 2 2 3 3 4		
	72	TOTAL	72		

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

ACADEMIC ORGANISER MONTH WISE – 2016-17
Financial Services – M.Com II year (IV Semester)

Month	No. of teaching days	Topics to be covered	No. of classes required	No. of classes taken	Review by HOD
Dec	16	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, Credit Rating, Credit Cards ,Derivatives, Mergers, Acquisitions and Amalgamation, Services in Forex Market, Letter of Credit -Innovative Finance Instruments - Micro Credit Finance - Importance and different products/schemes -Challenges facing the financial services sector.	2 2 3 3 6		
Jan	14	UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE: Leasing: Financial lease and Operating lease - Lease Vs. Hire purchase - Types of financial leasing - Advantages of leasing - Consideration under lease Vs. Buy decision - Leasing in India - Problems of Leasing companies - RBI guidelines on leasing and finance companies. Hire Purchase: Terms of the agreement under hire purchase - Types of hire purchase -Advantages. Housing Finance: Housing Finance policy and Role of National Housing Bank (NHB) -Housing and Urban Development corporation (HUDCO) - Role of Housing Finance Corporations and the housing schemes - Recent Developments	4 5 5		
Feb	15	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	5 2 2 1 2 3		
Mar	15	- Function of factoring services - Types of factoring - Role of Banks in providing discounting, factoring and forfeiting services, cost of factoring and pricing of factoring services, Benefit to the clients, Export factoring – Forfeiting: Factoring Vs. Forfeiting - Advantages and limitations of forfeiting - Forfeiting in India. 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	7 8		
	60	TOTAL	60		

ACADEMIC ORGANISER MONTH WISE – 2016-17

FINANCIAL DERIVATIVES – M.com II year – IV SEMESTER

No. of classes: 5 per week

Month	No. of teaching days	Topics to be covered	No. of classes required	Review by HOD/Principal
DEC '16	16	UNIT -1 UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES Definition –Types - Uses - Critiques - History of Derivatives Markets Evolution of Derivatives in India Benefits of Derivatives - -Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM Introduction to Forward and Future contracts - Distinction between Futures and Forwards contracts - Future Terminology and Types of Financial future contracts - Future payoffs - Operation of Traders	3 3 3 4 3	
JAN '17	14	UNIT –II Future market trading Mechanism - Forward market trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future prices of specific assets- Futures on commodities - Theory of future prices - Recommendations of L.C Gupta Committee UNIT- III: PRICING OF OPTION Concept of Option - Futures Vs. Options – Determinants of option prices Black Scholes Option pricing	2 2 4 2 4	
FEB'17	15	UNIT –III Black Scholes Option pricing Binomial Pricing model UNIT- V: STOCK INDEX FUTURES Concept of Stock Index – Stock Index Futures - Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market	3 8 3 1	
MARCH '17	15	UNIT-IV Stock Index Futures as a Portfolio Management Tool UNIT- IV: SWAP MARKET Concept and Nature - Evolution of Swap Market - Features of Swap - Types of Financial Swaps Using Swap to Manage Risk - Pricing and Valuing Swap	3 4 8	
	60	TOTAL	60	