



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Reaccredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24

**M.COM**  
**SYLLABUS**  
(w.e.f.2023-24)

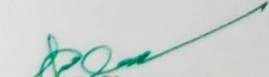
**FACULTY OF COMMERCE**  
**M.com Structure CBCS**

**FIRST SEMESTER**

Code	Name of the Paper	THPW	Credits	Exam Hrs.	Sem Exam	IA	Total
M.Com 101	Indian Accounting Standards	5	5	3	70	30	100
M.Com 102	Managerial Economics & Business Environment	5	5	3	70	30	100
M.Com 103	Marketing Management	5	5	3	70	30	100
M.Com 104	Financial Management	5	5	3	70	30	100
	<b>Total</b>	<b>20</b>	<b>20</b>		<b>280</b>	<b>120</b>	<b>400</b>

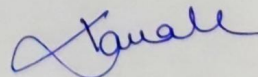
**SECOND SEMESTER**

Code	Name of the Paper	THPW	Credits	Exam Hrs.	Sem Exam	IA	Total
M.Com 201	Advanced Managerial Accounting	5	5	3	70	30	100
M.Com 202	Organization Behavior & Human Resource Management	5	5	3	70	30	100
M.Com 203	E-Commerce	3T+2P	5	3	70	30	100
M.Com 204	Investment Management	5	5	3	70	30	100
	Elective - 1						
	Interdisciplinary	4	2	4	50		50
	<b>Total</b>	<b>24</b>	<b>22</b>		<b>330</b>	<b>120</b>	<b>450</b>

  
**Prof. B. Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University

**Head**

**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007**



**Mrs LV Kamala Devi**  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

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**Department of Commerce**  
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**Sainikpuri, Secunderabad - 500 034.**

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**THIRD SEMESTER**

Code	Name of the Paper	THPW	Credits	Exam Hrs.	Sem Exam	IA	Total
M.Com 301	Research Methodology & Quantitative Techniques	5	5	3	70	30	100
M.Com 302	Cost Accounting and Control	5	5	3	70	14IA+ 16LB	100
M.Com 303	Elective-I	5	5	3	70	30	100
M.Com 304	Elective-II	5	5	3	70	30	100
	Project - I	4	2			25	25
	<b>Total</b>	<b>24</b>	<b>22</b>		<b>280</b>	<b>145</b>	<b>425</b>

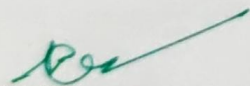
**FOURTH SEMESTER**

Code	Name of the Paper	THPW	Credits	Exam Hrs.	Sem Exam	IA	Total
M.Com 401	Strategic Management	5	5	3	70	30	100
M.Com 402	Taxation	5	5	3	70	30	100
M.Com 403	Elective III	5	5	3	70	30	100
M.Com 404	Project Work - 2	8	4		50PR +50VV		100
	<b>Total</b>	<b>23</b>	<b>19</b>		<b>310</b>	<b>90</b>	<b>400</b>
	<b>GRAND TOTAL</b>	<b>91</b>	<b>83</b>		<b>1200</b>	<b>475</b>	<b>1675</b>

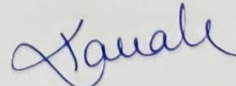
**Notation:** THWP= Teaching Hours Per Week; ID–Inter Disciplinary; IA – Internal assessment; P–Project Work (50-75 Pages); VV – Viva-Voce; LB – Lab Practical Exam. \* - “Project Work – Guidelines” for details, SOI – Standard of Instruction.

**Notes:**

- For each paper there will be semester examination for 70 marks and 30 marks for internal assessment [25 marks for tests (average of the two tests) and 5 marks for assignment in the subject].
- In E Commerce paper semester end examination is for 70 marks, Internal Assessment is for 14 marks and Computer Lab Practical examinations is for 16 marks.

  
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Osmania University  
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Hyderabad-500 007

  
**Mrs LV Kamala Devi**  
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Department of Commerce  
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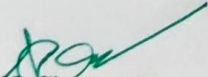
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Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
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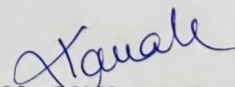
**\*\* AREA OF SPECIALIZATION**

Sl. No.	Specialization	Semester –I	Semester –II	Semester –III	Semester -IV
I	Finance (F)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) IFM: International Financial Management (6) SAPM: Security Analysis and Portfolio Management	(7) FD: Financial Derivatives
II	Accounting(A)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4)AMA: Advanced Managerial Accounting	(5) ACA: Advanced Corporate Accounting (6) FSA: Financial Statement Analysis	(7) ACAC: Advanced Cost Accounting and Control
III	Marketing (M)			(1) CB&SM: Consumer Behavior & Services Marketing (2) SCM&CRM: Supply Chain Management & Customer Relationship Management	(3) IM & MR: International Marketing & Marketing Research
IV	Taxation (T)			(1) IDT: Indirect Taxation (2) Tax: Tax Planning	(3) IT : International Taxation
V	Human Resource Management (HRM)			(1) OE&ED: Organization, Employee and Executive Development (2) IR&LL: Industrial Relation and Labor Laws	(3) TKMSL: Talent and Knowledge Management for Strategic Leadership

  
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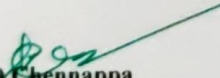
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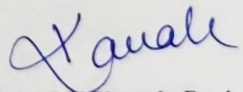
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VI	Banking & Insurance (B&I)			(1) <b>FIN Tec:</b> Financial Technology Services & Management	(3) <b>PPLHI:</b> Principles and of Practice of Life and Health Insurance
				(2) International Banking	
VII	Business Analytics (BA)			(1) <b>BAE:</b> Business Analytics using Excel (2) <b>DV:</b> Data Visualization	(3) <b>DSRP:</b> Data Science using R and Python
VIII	E-Commerce (E-Com)			(1) <b>NCS:</b> Netiquettes and Cyber Security (2) <b>NIPS:</b> Network Infrastructure and Payment System	(3) <b>LSOIE:</b> Legal Security in E-Commerce
IX	Computer Applications (CA)			(1) <b>CL:</b> Cyber Laws	(3) <b>WD:</b> Web Designing
				(2) <b>AE:</b> Advanced Excel	
X	Entrepreneurship Development (ED)			(1) <b>EBO:</b> Entrepreneurship and Business Opportunity (2) <b>DED:</b> Dynamics of Entrepreneurial Development	(3) <b>EBM:</b> Entrepreneurship and Business Models

  
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**#PROJECT REPORT GUIDELINES**

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, collect relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.


The topic is to be selected carefully in consultation with supervisor.

All the material that relates to project work, including filled-in questionnaire should be shown to your supervisor and be kept until the Examination Branch has confirmed your results. Do not throw this material away once your project work is submitted, as you might be asked to present it as part of the Viva-Voce Examination, before your project work results are confirmed.

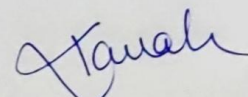
The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project work and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule and providing the supervisor with samples of your work.

Students must ensure that they maintain **regular contact with their supervisors** and provide the supervisor with drafts of their work at regular intervals.

Students are required to submit a project report on a topic related/connected with trade, industry and commerce. **Project** work can be done by taking the information from the select organization focusing on areas like Accounting, Finance, Marketing, Human Resource Management, Operations and Management etc

  
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The project reports would be examined by the external examiner and based on the report and Viva-Voce examination conducted at the end of IV semester, a student will be awarded marks and sent to Examination Branch, Osmania University.

The External Examiners will examine the following in Project Report:

- Review of Literature.
- Objectives of the study, Methodology of the study.
- Style of Presentation – Comprehensiveness, Table presentation, Graphs, Charts etc.
- Analysis and interpretations of the study.
- Overall linkage between objectives, methodology, findings and suggestions.
- Bibliography and References.

**ORGANISATION OF PROJECT REPORT**

1) Project report should be presented in the following sequence: Title

- page
- Student's Declaration
- Supervisor's Certificate
- Principal/Heads Certificate
- Certificate Issued by the Organization
- Acknowledgements
- List of table /figures
- Contents Page
- Chapterisation
- Bibliography
- Appendices

2) **Chapter Scheme:** Keeping in view the objectives of the study, the chapter should be designed. Generally, the suggested scheme of chapters for project work is as under:

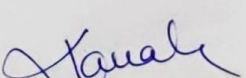
**Chapter-I: Introduction:** This chapter covers introduction to topic, review of literature, importance of the study, the research problem, objectives of the study, hypotheses, methodology, sample design, sources of data, scope of the study, statistical tools, chapter scheme

**Chapter-II: Profile of Company/ Profile of Respondents:** This chapter deals with profile of company / companies, or profile of respondents (If primary data are used for the study).

  
Prof. H. Chennappa  
OU Nominee  
Department of Commerce  
Osmania University

Head

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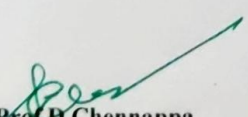
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**Chapter-III: Data Analysis and Interpretation:** This chapter presents the data analysis, interpretations and inferences for the collected data.

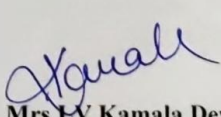
**Chapter-IV: Summary and Findings:** This Chapter covers summary, conclusions, findings and recommendations of the study.

**TECHNICAL SPECIFICATIONS OF THE PROJECT REPORT**

1. Project Report should be typed on **A4 white papers**, and be **1.5 spaced**.
2. All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
3. **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
4. **Three (3) bound copies & a Soft-copy** should be submitted to the **Principal/Director of your College/Institute**
5. **Bibliography & References:** Bibliography & References are necessary to avoid plagiarism, to verify quotations and enable readers to follow-up and read more fully the cited authors arguments. Reference is given within the text of the project report as well as at the end of the project report. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.  
**Citation** provides brief details of the authors and date of publication for referencing the work in the body of the text.  
**Reference list** is given at the end of the text and is a list of all references used with additional details provided to help and identify each source.
6. Project report may be prepared in about 40 to 60 pages.  
**Note:** Proper referencing is a crucial aspect of the project work. Hence, the students are strongly advised to talk to their supervisors about this matter, in order to make sure that the project report follows the appropriate referencing method.
7. **Internship:** The students should undertake the internship during the summer vacation for duration of 6 days intervening between II & III semesters at a Business Organization/ Government Department/ Software Company/Service Organization/ Banks/Chartered Accountant firm as per the guidance of Supervisor concerned. Internship may be in the area of project work to be undertaken by the students or any area of student's interest. Students should obtain a certificate from the Organization where internship is carried. Internship report may be prepared in about 5 to 10 pages and appended at the end of project report.

  
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### 8. Evaluation of Project Work:

\*The project work will be evaluated for 150 marks; the

Distribution of marks is as under: Project Work	:	75
Internship Report	:	50
Viva –Voce examination	:	25
<b>Total</b>	:	<b>150</b>

### M.Com (CBCS) Programme – 2022

#### Scheme of Evaluation

The scheme of evaluation for M. Com (I, II, III & IV Semesters)- 2022 is as under:

1. The performance of the students will be evaluated for 100 marks which consist of 30 marks for internal assessment & 70 marks for semester-end examination.
2. The question paper pattern for internal assessment is for 30 marks divided into two parts which consists of:  
20 marks consists of 5 short questions each carries 2 marks and 2 long questions each carries 5 marks and 10 marks for theory assignments.

**Note:** The duration of internal assessment for 20 marks is 45 minutes.

The question paper pattern for end-semester examination is for 70 marks divided into Part 'A' & 'B' which consists of:


Part – A – 20 Marks (5 short answer questions each carries 4 marks) without choice

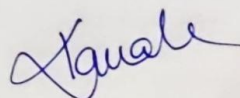
Part – B – 50 Marks (5 long answer questions each carries 10 marks) with internal choice

**Note:** The duration of end-semester examination for 70 marks is three (3) hours.

3. The question paper pattern for practical papers like; E-Commerce will be evaluated for 100 which consist of 50 marks semester-end examination, 15 marks for internal assessment and 35 marks for lab practical examination.

The question paper pattern for internal assessment for 15 marks is divided into two parts which consists of 2 short questions each carries 2 ½ marks and 2 long questions each carries 5 marks.

  
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**SEMESTER-I**

**INDIAN ACCOUNTING STANDARDS**

**PAPER CODE: M. Com 101**  
**PPW: 5**

**MAX. MARKS: 70+30 IA**  
**CREDITS:5**

**Objective:** To familiarize the student with Indian Accounting Standards and Financial Reporting Practices.

**Course Objectives:**

**COB1:** To introduce Accounting Standards, evaluate the process for setting standards and differentiate between AS and Ind AS

**COB2:** To gain insight on Ind AS relating to Recognition, measurement, Disclosure on Inventories, Cash flow statements, and Property, plant and equipment

**COB3:** To understand Ind AS providing guidance on Financial Statements about earnings per share, Investment property, and Agriculture

**COB4:** To explain standards relating to business combinations and Discontinued operations

**COB5:** To familiarize with standards on Consolidations, Revenue and Leases

**UNIT-I: INTRODUCTION:**

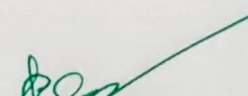
Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting Standards: Need for Accounting Standards - Concept of Accounting Standard - IASB - ASB India: Constitution - Functions – Procedure for setting standards – Concept of IFRS – Convergence of Accounting Standards - Concept of Ind-AS – Major differences between Ind-AS (New) and AS (Old) - Applicability/Adoption of Ind-AS (Road Map). (Theory only)

**UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS):**

Overview of Indian Accounting Standards: (Ind AS-1 to Ind-AS-24): 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 -12: Income taxes – Ind AS-16:Property, Plant and Equipment –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 -Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – (Theory only)

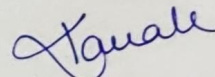
**UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS):**

Overview of Indian Accounting Standards: (Ind AS-27 to Ind AS-41): Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures –Ind AS-29: Financial Reporting in Hyper Inflationary economies – 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 A-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. (Theory only)

  
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**UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS) :**

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)

**UNIT-V: INDIAN ACCOUNTING STANDARDS (IND AS) :**

Overview of Indian Accounting Standards: (Ind AS: 32, Ind AS: 107 to Ind AS: 116): Ind AS: 107 & Ind AS: 109: Financial Instruments – Recognition and Presentation & 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 – Ind AS-116: Leases (Theory only).

**SUGGESTED READINGS:**

1. Jawaharlal "Accounting Theory and Practice" Himalaya Publishing Company, New Delhi.
2. Gupta R.L & Radhaswamy "Advanced Accountancy" Sultan Chand & Sons, New Delhi.
3. Porwal L.S. "Accounting Theory" Tata McGraw-Hill Publishing Company, New Delhi.
4. Rawat D.S. "Accounting Standards" Taxmann Allied Services Pvt., Ltd., New Delhi.
5. Rawat D.S. "Ind-ASs Converged IFRS" Taxmann Allied Services Pvt., Ltd., New Delhi.
6. Kamal Garg "Ind -AS & IFRS" KG Management Advisors LLP, New Delhi,
7. Kamal Garg "IFRS Concepts and Applications" Bharat Law House Pvt. Ltd, New Delhi.
8. CA. J.N.Tikku & CA. Eish Taneja "Ind-AS and their Practical Applicability" Bharat Law House Pvt. Ltd., New Delhi.
9. Ghosh T.P. "IFRSs for Finance Executives", Taxmann Allied Services Private Limited, New Delhi.

**JOURNALS & NEWS PAPERS:**

1. Chartered Accountant, Journal, ICAI
2. Management Accountant, Journal, ICWAI
3. Economic Times,
4. Business Line

**Course Outcomes**

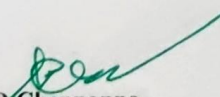
**M.Com 101CO1:** Exemplify, the key concepts of Ind AS and evaluate the differences between AS and IND AS

**M.Com 101CO2:** Describe an Overview of standards relating to Recognition, measurement, Disclosure on Inventories, Cash flow statements, and Property, plant and equipment

**M.Com 101CO3:** Identify various standards providing guidance on Financial Statements about earnings per share, Investment property, and Agriculture

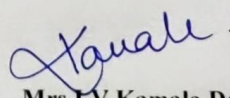
**M.Com 101CO4:** Explain standards relating to business acquisitions and Discontinued operations

**M.Com 101CO5:** Define and explain standards on Consolidations, Revenue and Leases

  
**Prof D Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University

**Head**

**Department of Commerce**  
Osmania University  
Hyderabad-500 007

  
**Mrs LV Kamala Devi**  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

**Head of the Department**  
Department of Commerce  
Bhavan's Vivekananda College  
Sainikpuri Secunderabad-500094



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M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24

## Managerial Economics and Business Environment

PAPER CODE: M. Com 102  
PPW: 5

MAX. MARKS: 70+30 IA  
CREDITS:5

**Objective:** To impart conceptual and practical knowledge of Managerial Economics and Business Environment

### UNIT- WISE COURSE OBJECTIVES

**COB1:** To provide an insight about theoretical base of managerial economics and practical aspects of derivatives used in production, revenue, cost, demand and their application in decision making.

**Cob2:** To understand concepts relating to production and cost theoretically and mathematically to reach optimal employment

of factors of production and conditions for minimum costs.

**Cob3:** To illustrate about market structure with respect to different types of competitions and study the profit maximizing principle mathematically.

**Cob4:** To give an outline about the business environment, policy provisions and issues related to LPG on the economic reforms in India.

**COB5:** To appraise about foreign capital, policy provisions, regional economic grouping and international economic institutions.

### UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

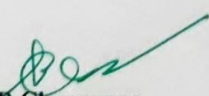
Managerial Economics – Meaning, Nature and Scope of Managerial Economics - Managerial Decision-Making Process - Firm-Meaning-Objectives – Concept of Economic Profit vs. Accounting Profit

Concept of Derivative - Simple rules of Derivation - Application of Derivatives to find Total Average and Marginal Cost and Revenue Functions (including problems).

Demand Theory and Analysis – Individual Demand and Market Demand – Factors determining Demand (Demand Function) – Elasticity of Demand – Price Elasticity - Income Elasticity – Cross Elasticity – Elasticity of Demand and Decision Making (including problems).

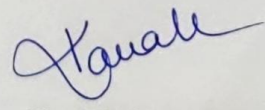
### UNIT-II: PRODUCTION and COST ANALYSIS:

Meaning of Production Function – Cobb Douglas Production Function – Production with One Variable Input – Optimal Employment of Factor of Production - Production with Two Variable Inputs-Production Iso-quant and Production Iso-Cost – Optimal Employment of Two Variable inputs – Expansion Path- Economies of Scope (including problems).

  
**Prof. D. Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University

Head

Department of Commerce  
Osmania University  
Hyderabad-500 007

  
**Mrs. LV Kamala Devi**  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

Head of the Department  
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Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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Concepts of Cost – Cost Function- Short Run Cost Functions - Finding Minimum Average Variable Cost through Equations – Long Run Cost Function (including problems).

**UNIT-III: MARKET STRUCTURE:**

Market Structure and its Classification into Perfect and Imperfect Markets– Perfect Competition – Characteristics – Equilibrium Price Determination – Shut Down Decision Monopoly: Characteristics, Allocative Inefficiency, Income Transfer and Rent Seeking – Price Discrimination- Monopolistic Competition: Characteristics – Price and Output Determination in the Short Run and Long Run Oligopoly: Characteristics – Price Rigidity and Kinked Demand Model (Theory Only)

**UNIT – IV: INDIAN BUSINESS ENVIRONMENT – LPG:**

Business Environment- Concept- Economic Planning- NITI Aayog- Liberalisation- Economic Reforms (Second Generation Reforms)  
Concept of Privatisation – Forms of Privatisation- Privatisation in India (Impact & Issues)  
Globalisation-Meaning- Drivers- Modes of Entry

**UNIT V- INTERNATIONAL BUSINESS ENVIRONMENT:**

Foreign Capital- Concepts of FDI, FPI, FII- FEMA- Objectives and Provisions –WTO: Functions & Objectives- AOA-GATS- TRIPS- TRIMS - Regional Economic Integration- EU- ASEAN- NAFTA- SAARC- BRICS.

**SUGGESTED READINGS:**

1. Petersen and Lewis: Managerial Economics, 4/e, Pearson/PHI, 2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004
4. Francis Cherunilayam, Business Environment, Himalaya Publishing House, India 2001
5. S.K. Mishra & V.K. Puri: Economic Environment of Business: Himalaya
6. S.K. Mishra & V.K. Puri: Indian Economy: Himalaya
7. Dutt & Sundaram: Indian Economy
8. Aswathappa: Business Environment: Himalaya

**COURSE OUTCOMES:**

At the end of the course, the students will be able to:

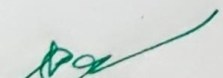
**M.Com 102 CO1:** To get an understanding about decision making process of firms based on all fundamental concepts mathematically, using calculus.

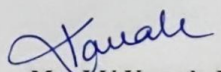
**M.Com 102 CO2:** To demonstrate the decisions regarding production, cost and optimal employment of factors and minimize cost.

**M.Com 102 CO3:** To comprehend the functioning of different types of market structures and conditions for maximizing profits for firms.

**M.Com 102 CO4:** Interpret the business environment and the impact of LPG on the economic reforms in India.

**M.Com 102CO5:** Examine the impact of foreign capital and role of international institutions and regional trade agreements on India's trade policy.

  
**Prof D Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University  
Head

  
**Mrs LV Kamala Devi**  
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Department of Commerce  
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Department of Commerce  
Osmania University  
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**MARKETING MANAGEMENT**

PAPER CODE: M. Com 103  
PPW: 5

MAX. MARKS: 70+30  
CREDITS:5

**Objective:** To render an in-depth understanding of the 4 P's of marketing and familiarize learners with the latest developments in the field of marketing.

**Cob1:** To familiarize with the basics of principles of marketing, and to understand the importance of Segmenting the market, Targeting and positioning strategies.

**Cob2:** To familiarize with Business Strategic Planning and to gain insight about consumer behaviour.

**Cob3:** To gain insight on product and decisions relating to product mix, and to distinguish the stages of Product Life Cycle and its implication. To know different pricing Methods.

**Cob4:** Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix, and channels of distribution.

**Cob5:** To familiarize with Concept of Services Marketing, and the developments in marketing.

**UNIT-I: BASICS OF MARKETING:**

Meaning and Definition of Marketing- Scope of Marketing- Marketing Management Orientations/ Concepts (Product, Production, Selling, Marketing and Holistic Marketing) -Marketing Mix.

**(Note: Choose a product and draft its marketing mix).**

Market Segmentation: Concept- Bases of segmenting consumer and business markets- Requirements of effective segmentation

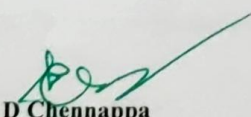
**(Note: Choose a company and identify the bases of segmenting market for its product).**

Target Market-Concept-Market Targeting Strategies (Mass, segmented, niche and micro marketing)- Concept of Positioning- Bases of Positioning- Positioning Maps **(Note: Create positioning maps for 10- 15 brands in FMCG sector/automobile sector/ITsector etc).**

**UNIT-II: MARKETING PLANNING & ANALYSIS AND CONSUMER BUYING BEHAVIOUR:**

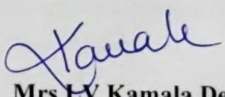
Meaning of Marketing Planning & Analysis- Contents of a Marketing Plan- Marketing Implementation & Control (Organising the marketing department- marketing controls- Annual, Profitability, Efficiency and Strategic controls) **(Note: Take income statements of two competing companies and perform marketing profitability analysis for these companies).**

Consumer Markets: Factors influencing consumer behavior- Models of consumer behavior (Marshallian, Maslow, Howard- Sheth model)- Steps in consumer decision process.

  
Prof D Chennappa  
OU Nominee  
Department of Commerce  
Osmania University

Head

Department of Commerce  
Osmania University  
Hyderabad-500 007

  
Mrs LV Kamala Devi  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

Head of the Department  
Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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(**Note:** Apply consumer behaviour models for analyzing consumer behavior towards a consumer product) Business Markets: Nature of buying unit- Participants in business buying- Business buying process. (**Note:** Chalk out the buying process of a Paper Manufacturer / Textile Mill/ Computer Assembling Business etc).

### UNIT- III PRODUCT AND PRICE MANAGEMENT:

Meaning of Product- Product Levels- Product Classification- Product Mix Decisions- NewProduct Development Process-

Product Life Cycle Strategies- Branding- Packaging- Labeling

(**Note:** Identify a new product in the market and examine its development process).

Meaning of Price- Pricing Objectives- Pricing Methods (consumer based, competitionbased, cost-based) -Pricing Strategies (New product pricing, Product mix pricing, Price Adjustment strategies, Pricing across channels)

(**Note:** Identify top 100 brands in India and prepare a chart of their brand values over past 5years

Assume hypothetical figures to conduct break even & marginal analysis and determine price of product, compute mark-up price and cost plus price using hypothetical figures).

### UNIT- IV PROMOTION AND PLACE MANAGEMENT:

Promotion Mix -Elements – Advertising: Objectives- Budget – Media- Effectiveness- Personal Selling: Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity:Public Relations Tools- Direct Marketing & its Forms Marketing Channels- Channel levels-Channel Types- Channel Design Decisions- Channel Management Decisions- Channel Conflict- Conflict Resolution- Wholesaling- Types of wholesaler- Retailing: Format of retail stores.

### UNIT-V: DEVELOPMENTS IN MARKETING:

Concept of Services Marketing – Services Marketing Mix – Consumerism (Causes and effects) - Sustainable Marketing (Principles and strategies) – Meta Marketing- - StrategicMarketing- Cross Cultural Marketing- Entrepreneurial Marketing (Types and strategies)- Affiliate Marketing

(**Note:** Undertake a google search engine analysis for a product).

Digital Marketing Domains- Social Media Marketing- Content Marketing- EmailMarketing- Search Engine Optimisation- Mobile Marketing- Influencer Marketing.

(**Note:** Analyse sustainable marketing practices of Indian companies)

Marketing Analytics-Components- Marketing Analytics Tools.

(**Note:** Examine marketing practices of a bank / insurance company/ travel/logistics companyetc).

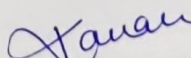
  
Prof B Chennappa

OU Nominee

Department of Commerce

Osmania University

Head



Mrs LV Kamala Devi

Chairperson, BOS

Department of Commerce

Bhavan's Vivekananda College

Department of Commerce  
Osmania University  
Hyderabad-500 007

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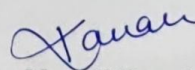
  
Prof B Chennappa

OU Nominee

Department of Commerce

Osmania University

Head



Mrs LV Kamala Devi

Chairperson, BOS

Department of Commerce

Bhavan's Vivekananda College

Department of Commerce  
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Hyderabad-500 007

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Prof D Chennappa

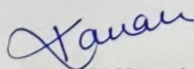
OU Nominee

Department of Commerce

Osmania University

Head

Department of Commerce  
Osmania University  
Hyderabad-500 007



Mrs LV Kamala Devi

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**SUGGESTED READINGS:**

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
3. Stanton WJ: Fundamental of Marketing,
4. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi
5. Marketing Management: A South Asian Perso
6. Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
7. Marketing Planning and Strategy: Jain, Cengage learning.
8. Marketing Management: Gandhi IC, Tata McGraw Hill
9. Basic Marketing: Me Carthy EJ & Others, Tata McGraw Hill
10. Marketing Channels: Rosenbloom, Cengage learning.
11. The Essence of Marketing: Majare, PHI
12. New Marketing Strategies: Ian Chasten, McGraw Hill
13. Marketing Management: Nazia Sultana & B. Shailaja, National Publishing Co.
14. Marketing Management: Rajan Saxena, Tata McGraw Hill
15. Marketing: Sharma et al., Cengage Learning.
16. Digital Marketing Strategy: An Integrated Approach to Online Marketing: Simon Kingsnorth, Kogan Page

**COURSE OUTCOMES**

At the end of the course students will be able to:

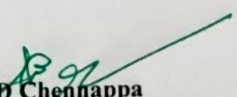
**M.Com 103 CO1:** Define the basic concepts related to marketing concepts, Segmentation, Targeting and positioning strategies.

**M.Com 103 CO2:** Identify the marketing planning, implementation and controls.

**M. Com 103 CO3:** Acquaint with the students with pricing strategies and pricing of new product.

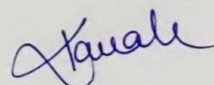
**M.Com 103 CO4:** Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.

**M.Com 103 CO5:** Analysis the Services Marketing Mix and the developments in marketing

  
**Prof D Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University

**Head**

**Department of Commerce**  
Osmania University  
Hyderabad-500 007



**Mrs LV Kamala Devi**  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

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Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24  
FINANCIAL MANAGEMENT

PAPER CODE: M. Com 104  
PPW: 5

MAX. MARKS: 70+30  
CREDITS:5

**Objective:** To introduce the subject of Financial Management and to acquaint the students with financial Functions.

**UNIT- WISE COURSE OBJECTIVES**

**COb1:** To understand financial management, role of finance management in the dynamics of business environment

**COb2:** To emphasize the importance of time value of money in the capital budgeting decisions.

**COb3:** To analyze the components of working capital and learn its determinants along with credit standards and importance of inventory management

**COb4:** To determine the cost of capital and obtain the leverage components

**COb5:** To understand forms of dividend and dividend decisions

**UNIT-I: INTRODUCTION TO FINANCIAL MANAGEMENT:**

(a) Financial Management: Meaning- Evolution – Organization of Finance Function – Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory)

(b) Time Value of Money: Meaning – Rationale of Time Preference for Money – Future Value (FV) – Present Value (PV) (Including Problems)

**UNIT-II: CAPITAL BUDGETING:**


(a) Capital Budgeting: Meaning – Importance – Process – Kinds of Decisions – Techniques of Capital Budgeting – Traditional Techniques: Payback Period (PBP) – Accounting / Average Rate of Return (ARR) – Discounted Techniques: Discounted Payback Period (DPBP) – Net Present Value (NPV) – Internal Rate of Return (IRR) – Profitability Index (PI) – Capital Rationing - (Including Problems)

(b) Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent method – Coefficient of Variation – Decision Tree Analysis (Including Problems)

**UNIT-III: WORKING CAPITAL MANAGEMENT:**

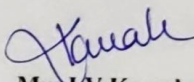
(a) Working Capital Estimation: Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems)

Working Capital Management: (i) Cash Management: Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Determination of Optimum Cash Balance (Including Problems) (ii) Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems) (iii) Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

  
Prof D Chennappa  
OU Nominee  
Department of Commerce  
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**M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24**

**UNIT-IV: FINANCING DECISIONS:**

(a) Cost of Capital: Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of Weighted Average and Marginal Cost of Capital – Specific and Weighted Average Cost of Capital (Including Problems)

(b) Leverages and Capital Structure: (i) Leverages: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems) (ii) Capital Structure: Meaning – Determinants – Theories: Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)

**UNIT-V: DIVIDEND DECISIONS:**

(a) Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory)

(b) Dividend Theories: Relevance Theories – Walters Model – Gordons Model – Irrelevance Theory – MM Hypothesis (Including Problems)

**SUGGESTED READINGS:**

(1) Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson; (2) Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson; (3) Khan M. Y. & Jain PK: Financial Management, TMH; (4) Kulkarni PV.: Financial Management, Himalaya Publishing House; (5) Lasher: Practical Financial Management, Thomson; (6) Pandey I.M.: Financial Management, Vikas; (7) Parasuraman N. R.: Financial Management – A Step-by- Step Approach, Cengage Learning; (8) Prasanna Chandra: Financial Management, TMH; (9) Rustagi, R.P. Fundamentals of Financial Management with EXCEL Applications, Taxmann; (10) Shashi K Gupta and RK Sharma: Financial Management, Kalyani; (11) Solemen Ezra & Pringle John J: An Introduction to Financial Management, PHI; (12) Srivatsava R.M: Essential of Business Finances, Himalaya Publishing House; (13) Sudarsan Reddy G: Financial Management, Himalaya Publishing House; (14) Van Horn, James C: Financial Management, PHI

**COURSE OUTCOMES:**

At the end of the course, the students will be able to:


**M.Com 104 CO1:** familiarize the concepts of financial management i.e. financial decisions, separation of ownership and management also it helps to understand the concept of compounding and discounting factors of cash flows.

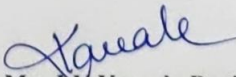
**M.Com 104 CO2:** Implement the Capital Budgeting decision techniques to evaluate the long term investment decisions with and without risk involvement

**M.Com 104 CO3:** Gain insight on inventory management, working capital management, optimum cash balances and dynamics of credit policies to be adopted as per the situation of the business in the changing environment

**M.Com 104 CO4:** Explain the crux of the cost of capital, leverages and capital structure and their connectivity and the efficient use of finance towards the maximization of shareholder's wealth

**M.Com 104 CO5:** Emphasize the company's policies in the retention and distribution of the profits which lead to wealth maximization of its shareholders

  
**Prof D. Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University

  
**Mrs L.V. Kamala Devi**  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

**Head**  
Department of Commerce  
Osmania University  
Hyderabad-500 007

**Head of the Department**  
Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24

SEMESTER –II

ADVANCED MANAGERIAL ACCOUNTING

PAPER CODE: M. Com 201

PPW: 5

MAX. MARKS: 70+30

CREDITS:5

**Objectives:** To familiarize and acquaint the students with application of advanced managerial accounting techniques.

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To provide better understanding about the changes in Financial Statements in terms cash flow and funds flow in an organization.

**COB2:** To give an insight on accounting various responsibility centers of a concern and transfer pricing.

**COB3:** To explain the importance of Inflation in Accounting and Measure Income in various ways to get a better report on financial statement.

**COB4:** To identify the various measures of performance of an organization both from financial terms and nonfinancial terms.

**COB5:** To explain the various managerial decision making techniques

**UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:**

Financial Statements – Meaning – Objectives – Types – Uses - Limitations - Analysis of financial statements - Meaning - Techniques (Theory only) - Ratio Analysis: Meaning – Classification of Ratios: Current Ratios, Solvency Ratios, Activity Ratios and Profitability Ratios – DuPont Analysis (Including problems) - Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind-AS-7 (Including problems).

**UNIT-II: RESPONSIBILITY ACCOUNTING AND TRANSFER PRICING:**

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).

Transfer Pricing - Concept – Methods: Market-based pricing – Cost-based pricing – Negotiated pricing - Dual pricing (including problems).

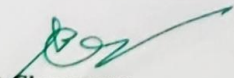
**UNIT-III: INFLATION ACCOUNTING AND INCOME MEASUREMENT:**

Inflation Accounting - Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (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)

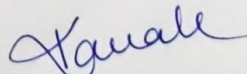
**UNIT-IV: FINANCIAL MEASURES OF PERFORMANCE:**

Introduction – Return on Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Simple problems only) Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory only)

  
Prof D Chennappa

OU Nominee

Department of Commerce  
Osmania University



Mrs LY Kamala Devi

Chairperson, BOS

Department of Commerce

Bhavan's Vivekananda College

Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007

Head of the Department  
Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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**UNIT V: MANAGERIAL DECISION MAKING:**

Cost concepts for decision making – Marginal Costing and Decision Making - Pricing Decisions  
- Product decisions: Profit Planning - Level of Activity - Key/Limiting Factor  
- Dropping a Product Line - Introducing a New Product Line- Product/Sales Mix Decisions - Make or Buy decisions (Including Problems)

**SUGGESTED READINGS:**

1. Sharma RK & Shashi K. Gupta: "Management Accounting- Principles & Practice" Kalyani Publishers, New Delhi.
2. Gupta S.P. "Management Accounting" Sahitya Bhavan Publications, Agra.
3. Jawahar Lal "Advanced Management Accounting-Text, Problems and Cases", S.Chand & Company Pvt. Ltd., New Delhi.
4. Ravi M. Kishore, "Cost Management" Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Khan MY & Jain PK, "Management Accounting" Tata McGraw-Hill Publishing Company Ltd., New Delhi.
6. M.A. Sahaf "Management Accounting-Principles & Practice" Vikas Publishing Company Pvt. Ltd., New Delhi.
7. Jawahar Lal "Accounting Theory & Practice" Himalaya Publishing Company, New Delhi.
8. Jain S.P. & Narang K.L. "Accounting Theory & Management Accounting" Kalyani Publishers, New Delhi.
9. Robert S. Kaplan & Anthony A. Atkinson "Advanced Management Accounting" Prentice-Hall of India Pvt., Ltd., New Delhi.
10. Ronald W. Hilton, "Managerial Accounting", Tata McGraw-Hill Publishing Company, New Delhi.


**JOURNALS & NEWS PAPERS:**

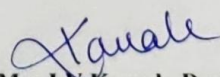
1. Chartered Accountant, Journal, ICAI
2. Management Accountant, Journal, ICWAI
3. Economic Times, 4. Times of India

**COURSE OUTCOMES:**

At the end of the course, the students will be able to

- M.Com 201 CO1:** Identify the changes in Financial Statements and analyze flow in cash and fund terms  
**M.Com 201 CO2:** Acquaint the students with two qualitative aspects in accounting in detail on Responsibility Accounting and transfer pricing.  
**M.Com 201 CO3:** Compare the profits, cost of sales and sales and apply the inflationary pressures in Accounts to get the current prices of Historical data.  
**M.Com 201 CO4:** Categorize the measures in financial statements in different perspectives and theoretically understand various other measure of financial performances.  
**M.Com 201 CO5:** Assess the various managerial decision making techniques of an organization

  
**Prof D Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University

  
**Mrs LV Kamala Devi**  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

**Head**  
Department of Commerce  
Osmania University  
Hyderabad-500 007

**Head of the Department**  
Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094



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M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24

### ORGANISATION BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT

PAPER CODE: M. Com 202

MAX. MARKS: 70+30

PPW: 5

CREDITS:5

**Objective:** to familiarize the students with the concepts and dimensions of Human Resource Management and Organization Behaviour.

#### UNIT- WISE COURSE OBJECTIVES

**Cob1:** To learn the organization behaviour and various Learning approaches

**Cob2:** To understand the Motivation theories and to focus on Managing Conflicts

**Cob3:** To determine the leadership qualities and channels of communication in an organization which resolves organisational change

**Cob4:** To Articulate Human Resource Management Planning and Placement in organization

**Cob5:** To Demonstrate Training methods and examine the conditions for workers participation in Management.

#### UNIT I: ORGANIZATION BEHAVIOUR AND INDIVIDUAL INFLUENCE:

Organisational Behaviour: (OB) – Features – Scope – Fundamentals - Concepts of OB –Challenges and opportunities for OB, Factors affecting Organizational Effectiveness-: Individual Behaviour: Factors Influencing Individual Behavior — Learning Theories: Classical Conditioning Theory- Operant Learning Theory-Social Learning Theory- Attitudes and Behavior -The Perceptual Process – Factors influencing perception – Internal and External.

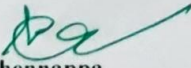
#### UNIT II: MOTIVATION, MORALE, CULTURE, AND CONFLICT:

Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg.) – Process Theories (The Goal-Setting Theory, Reinforcement Theory) Morale: Factors influencing Morale Organisational Culture: – Characteristics -Sustaining a Culture –Changing a Culture -. Conflict — Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

#### UNIT III: LEADERSHIP, COMMUNICATION, AND CHANGE:

Leadership: Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency

(Feilder) Learning Organization: Characteristics – Role of Leader in Learning Organizations. Managing Diversity – Benefits- Strategies. Work-life Balance- Significance-Steps. Stress management- factors affecting stress management -Virtual Organizations.

  
Prof D Chennappa

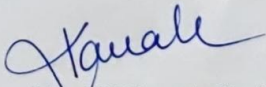
OU Nominee

Department of Commerce

Osmania University

Head

Department of Commerce  
Osmania University  
Hyderabad-500 007

  
Mrs LV Kamala Devi

Chairperson, BOS

Department of Commerce

Bhavan's Vivekananda College

Head of the Department  
Department of Commerce

Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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**UNIT-IV: HUMAN RESOURCE MANAGEMENT AND PLANNING:**

Human Resource Management (HRM): Concepts – Significance – Objectives – Scope – Functions  
- Changing role of Human Resource Manager HRM Policies Human Resource Development  
(HRD): Concept - Scope - Objectives- Job Design - Approaches - 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.  
Recruitment: Objectives - Sources of recruitment – Selection: Selection- Procedure – Tests and  
Interview - Placement - Induction - Promotion – Transfer.

**UNIT-V: DEVELOPING AND MAINTENANCE HUMAN RESOURCE:**

Training - Assessing training needs - Methods and Evaluation of Training. Concept - Performance  
Appraisal - Concept - Methods of Appraisal – Concepts of Potential Appraisal. Job Evaluation:  
Methods - Essentials of Sound Wages. Grievances: Meaning-Procedure-Benefits and Grievance  
Redressal System. Collective Bargaining: Types – Essential conditions for the success of  
Collective Bargaining. Workers 'participation in management

**SUGGESTED READINGS:**

1. Robins P. Stephen & Judge: Organizational Behavior, Pearson, New Delhi.
2. Greenberg and Baron: Behaviour in Organisation.
3. Daft: Organisation Theory and Design, Thomson.
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
5. Bohlander: Human Resource Management, Thomson.
6. David A. DeCenzo and Stephen P. Robins: Personnel/ Human Resource Management, PHI.
7. Biswajeet Pattanayak: Human Resource Management, PHI.
8. Sharma: Human Resource Management sage.
9. Mathis: Human Resource Management.
10. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya.
11. Subba Rao P: Personnel and Human Resource Management, Himalaya.
12. VSP Rao, Human Resource Management, Vikas, 8. Gupta CB, Human Resource Management, Sultan Chand & Son.

**Course Outcomes**

At the end of course, the students should be able to:

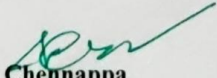
**M.Com 202 CO1:** Administer Organisational Behaviour and focus on attitudinal development

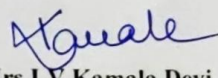
**M.Com 202 CO2:** Stimulate motivational behaviour and resolve conflicting situations in an organisation

**M.Com 202 CO3:** Sketch the role of a leader and construct the arena for managing conflicts

**M.Com 202 CO4:** Determine Human Resource Planning for Job Analysis

**M.Com 202 C05:** Demonstrate methods of Appraisal and predict the effectiveness of worker's participation in Management.

  
**Prof D Chennappa**  
OU Nominee  
Department of Commerce  
Osmania University

  
**Mrs LV Kamala Devi**  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

**Head**  
Department of Commerce  
Osmania University  
Hyderabad-500 007

**Head of the Department**  
Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24

E- COMMERCE

PAPER CODE: M. Com 203

PPW: 5

MAX. MARKS: 70+14IA+16LB

CREDITS:5

**Objective:** to know and learn about Information Technology through its applications; and to give an overview of E-Commerce fundamentals with an objective of exposing them to the functional areas of ECommerce.

### UNIT- WISE COURSE OBJECTIVES

**Cob1:** To make the students know the basics of e-commerce and its applications.

**Cob2:** To expound on Electronic Data Interchange and components of e-commerce and Supply Chain Management.

**Cob3:** To explain the various electronic payment methods and various encryption techniques.

**Cob4:** Discuss about HTML controls as list, image, forms and tables.

**Cob5:** To classify conditional format, functions and formula, groups, charts and pivot tables.

### UNIT-I: INTRODUCTION:

E-Commerce - E-Business - Potential Benefits of E-commerce – Driving Forces of E- Commerce – Business Process Re- Engineering –E-Commerce Applications –Regulatory Environment for E-Commerce – Competitive intelligence on the Internet – Future of E- Commerce.

### UNIT-II: ELECTRONIC DATA INTERCHANGE (EDI), E-COMMERCE & INTERNET:

Introduction - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns - Authentication Methods – Firewalls – Factors considered in securing the firewalls - Internet trading relationships: Business to Consumers (B2C), Business (B2B), Consumer to Business (C2B), Government to Consumer (G2C), Features and benefits- Portal Vs Website - Supply Chain Management.

### UNIT-III: ELECTRONIC PAYMENT MECHANISMS AND WEB PAGE DESIGNING:

Introduction - SET protocol - SET Vs SSL - Payment gateway - Certificate issuance - Trust chain - Cryptography methods - Encryption technology – Digital signatures - Dual signatures - SET Logo Compliance testing - Status of Software Magnetic strip cards - Smart cards - Electronic cheques -Electronic cash - Third party processors and Credit Cards - Risk and electronic system - Designing electronic payment systems.

  
Prof D Chennappa

OU Nominee

Department of Commerce

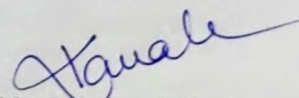
Osmania University

Head

Department of Commerce

Osmania University

Hyderabad-500 007

  
Mrs LV Kamala Devi

Chairperson, BOS

Department of Commerce

Bhavan's Vivekananda College

Head of the Department

Department of Commerce

Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 004





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**UNIT- IV: INTRODUCTION TO HTML:**

Introduction to HTML – Basic syntax – Basic Text Formatting – Images – Lists – Tables: Create a Basic table structure- Format tables within webpage: Borders and Margins, Width and Height, Basic alignment, Colour, Background images & captions – Format content within table cells: alignment, cell padding colours, Line bracks, spanning column, Span Rows – Hypertext links.

**UNIT-V: ADVANCED EXCEL:**

Excel Introduction: An overview of the screen, navigation and basic spread sheet concepts -Various selection techniques Shortcut Keys - Using Basic Functions - Sum, Average, Max, Min, Count, Counta • Absolute, Mixed and Relative Referencing- Financial and statistical functions - Formatting and Proofing: Currency Format - Format Painter - Formatting Dates - Custom and Special Formats - Formatting Cells with Number formats, Font formats, Alignment, Borders, etc – Basic conditional formatting – Data Validation - Number, Date & Time Validation - Text and List Validation - Custom validations based on formula for a cell - Dynamic Dropdown List Creation using Data Validation – Dependency List - Pivot Tables: Creating Simple Pivot Tables - Basic and Advanced Value Field Setting -Classic Pivot table - Choosing Field - Filtering PivotTables -Modifying PivotTable Data Grouping based on numbers and Dates - Calculated Field & Calculated Items

**SUGGESTED READINGS:**

1. Business Data Processing System: P. Mohan, Himalaya
2. HTML Indian Edition Wendy Willard McGraw Hills Education (India) Private Ltd
3. Business Data Processing and Accounting System: V. Srinivas, Kalyani
4. Electronic commerce Greenstein feinman Tata McGraw Hills
5. Advanced Excel Computer World Publication

**COURSE OUTCOMES:**

At the end of the course, the students will be able to:

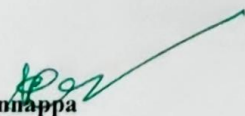
**M.Com 203 CO1:** Annotate on Ecommerce applications and regulatory environment of Ecommerce.

**M.Com 203 CO2:** Define the various components of e-commerce and exemplify security and privacy issues involved in Electronic Data Interchange.

**M.Com 203 CO3:** Summarize the implementation of web design and various electronic payment systems and also EFT.

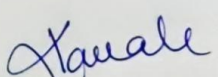
**M.Com 203 CO4:** Enable to comprehend HTML controls

**M.Com 203 CO5:** Analyse and implement calculations using formulae and function methods using Excel.

  
Prof D Chemmappa  
OU Nominee  
Department of Commerce  
Osmania University

**Head**

Department of Commerce  
Osmania University  
Hyderabad-500 007

  
Mrs LV Kamala Devi  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College

Head of the Department  
Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
Sainikpuri, Secunderabad - 500 094.



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M.COM – (CBCS) STRUCTURE AND SYLLABUS w.e.f. 2023-24

**INVESTMENT MANAGEMENT**

PAPER CODE: M. Com 204  
PPW: 5

MAX. MARKS: 70+30  
CREDITS:5

**Objective:** To familiarize the students with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To understand financial management, role of finance management in the dynamics of business environment

**COB2:** To emphasize the importance of time value of money in the capital budgeting decisions.

**COB3:** To analyse the components of working capital and learn its determinants along with credit standards and importance of inventory management

**COB4:** To determine the cost of capital and obtain the leverage components

**COB5:** To understand forms of dividend and dividend decisions

**UNIT-I: INTRODUCTION TO INVESTMENT MANAGEMENT:**

(a) Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory)

(b) Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory)

**UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:**

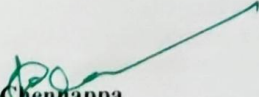
(a) Primary Market: Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

(b) 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)

(c) Security Market Index: Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)

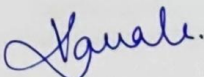
**UNIT-III: RISK AND RETURN ANALYSIS:**

(a) Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Return over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems)

  
Prof D. Chennappa  
OU Nominee  
Department of Commerce  
Osmania University

Head

Department of Commerce  
Osmania University  
Hyderabad-500 007



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Department of Commerce  
Bhavan's Vivekananda College

Head of the Department  
Department of Commerce  
Bharatiya Vidya Bhavan's Vivekananda College  
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(b) Risk: Meaning – Sources of Risk – Market Risk – Interest Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –  $\beta$  as a Measure of Risk (Including Problems)

**UNIT-IV: PORTFOLIO ANALYSIS:**

(a) 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)

(b) Markowitz Model: Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems)

**UNIT-V: PORTFOLIO SELECTION:**

(a) Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios – Selection of Optimal Portfolios (Including problems)

(b) Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk (Including Problems)

**SUGGESTED READINGS:**

(1) Agarwal: A Guide to Indian Capital Market, New Delhi; (2) Bhalla, V.K: Investment Management, S. Chand & Co.;

(3) Fabozzi, Frank J: Investment Management, Prentice Hall; (4) Fischer, Donald, E. and Ronald, J. Jordan: Security Analysis & Portfolio Management, PHI; (5) Kevin, S: Security Analysis & Portfolio Management, PHI; (6) Mayo: Investments, Thomson; (7) Preeti Singh: Investment Management, HPH; (8) Reilly: Investment Analysis and Portfolio Management, Thomson; (9) Sharpe et al: Investments, PHI; (10) Strong: Portfolio Construction and Management, PHI.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to:

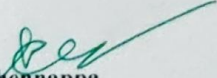
**M.Com 204 CO1:** familiarize the concepts of financial management i.e. financial decisions, separation of ownership and management, also it helps to understand the concept of compounding and discounting factors of cash flows

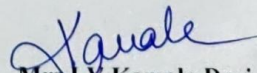
**M.Com 204 CO2:** Implement the time value of money in the long term investment decisions with and without risk involvement

**M.Com 204 CO3:** Gain insight on inventory management, working capital management, optimum cash balances and dynamics of credit policies to be adopted as per the situation of the business in the changing environment

**M.Com 204 CO4:** Explain the crux of the cost of capital, leverages and capital structure and their connectivity and the efficient use of finance towards the maximization of shareholders wealth

**M.Com 204 CO5:** Emphasize the company's policies in the retention and distribution of the profits which lead to wealth maximization of its shareholders

  
Prof D Chennappa  
OU Nominee  
Department of Commerce  
Osmania University

  
Mrs L V Kamala Devi  
Chairperson, BOS  
Department of Commerce  
Bhavan's Vivekananda College  
Head of the Department  
Department of Commerce