



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-50094
Accredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE

M.COM w.e.f. 2022-23 CBCS

**M.COM
SYLLABUS**

M.com Structure CBCS

FIRST SEMESTER

Code	Name of the Paper	THPW	Credits	Exam Hrs	Sem Exam	IA	Total
Mcom 101	Managerial Economics	5	5	3	70	30	100
Mcom 102	Principles of Marketing	5	5	3	70	30	100
Mcom 103	Organization Theory & Behaviour	5	5	3	70	30	100
Mcom 104 Elective - 1	Specialisation	5	5	3	70	30	100
Mcom 105 Elective - 2	Specialisation	5	5	3	70	30	100
	Seminar	2	1		25		25
	Total	27	26		375	150	525

SECOND SEMESTER

Code	Name of the Paper	THPW	Credits	Exam Hrs	Sem Exam	IA	Total
Mcom 201	International Business and Business Environment	5	5	3	70	30	100
Mcom 202	Marketing Management	5	5	3	70	30	100
Mcom 203	Human Resources Management	5	5	3	70	30	100
Mcom 204 Elective - 1	Specialisation	5	5	3	70	30	100
Mcom 205 Elective - 2	Specialisation	5	5	3	70	30	100
	Seminar	2	1		25		25
	Total	27	26		375	150	525

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THIRD SEMESTER

Code	Name of the Paper	THPW	Credits	Exam Hrs	Sem Exam	IA	Total
Mcom 301	Research Methodology & Statistical Analysis	5	5	3	70	30	100
Mcom 302	E-Commerce and Digital Marketing	5 (3T + 2P)	4	3	70	14IA+ 16LB	100
Mcom 303	Cost Accounting and Control	5	5	3	70	30	100
Mcom 304 Elective - 1	Specialisation	5	5	3	70	30	100
Mcom 305 Elective - 2	Specialisation	5	5	3	70	30	100
ID PAPER	MOOCS	2	2	3	70	30	100
ID PAPER	Microsoft Office Specialist	4P	2	3			
	Seminar	2	1		25		25
	Total	31	29		445	180	625

FOURTH SEMESTER

Code	Name of the Paper	THPW	Credits	Exam Hrs	Sem Exam	IA	Total
Mcom 401	Quantitative Techniques for Business Decisions	5	5	3	70	30	100
Mcom 402	Corporate Taxation and Planning	5	5	3	70	30	100
Mcom 403	Strategic Management	5	5	3	70	30	100
Mcom 404 Elective - 1	Specialisation	5	5	3	70	30	100
Mcom 405 Elective - 2	Specialisation	5	5	3	70	30	100
	Project Work	8	4		50VV+ 50D		100
	Seminar	2	1		25		25
	Total	35	30		475	150	625
	GRAND TOTAL	120	111		1670	630	2300

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

Notes:

1. 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].
2. 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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**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) FS: Financial Services (8) 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 (8) M&A: Mergers & Acquisitions
III	Taxation (T)	(1) FM: Financial Management (2) AS: Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) DT: Direct Taxation (6) IDT: Indirect Taxation	(7) Tax : Business Taxation (8) IT: International Taxation
IV	International Business (IB)	(1) FM: Financial Management (2) AS: Indian Accounting Standards	(3) IM: Investment Management (4) AMA: Advanced Managerial Accounting	(5) IFM: International Financial Management (6) ITTP: International Trade – Theory and Practice	(7) IBE: International Business Environment (8) IM: International Marketing

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M.COM w.e.f. 2022-23 CBCS

**SEMESTER-I
MANAGERIAL ECONOMICS**

**PAPER CODE: MCom 101
PPW: 5**

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

COURSE OBJECTIVE: *to impart conceptual and practical knowledge of managerial economics*

UNIT- WISE COURSE OBJECTIVES

COB1: To provide an insight about theoretical and practical base of mathematical methods of Managerial Economics with reference to decision making.

COB2: To give an understanding about demand, its elasticity's, utility analysis both theoretically and mathematically, and demand forecasting techniques.

COB3: To understand concepts relating to production, theoretically and mathematically, and concepts relating to optimal employment of factors of production.

COB4: To explain concepts relating to costs and break even analysis, conceptually and mathematically.

COB5: To illustrate about market structure with respect to different types of competitions and study the profit maximizing principle mathematically.

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 – Relationship between AR and MR-Consumer Behaviour –utility analysis – indifference curve analysis - Elasticity of demand – Price Elasticity - Income Elasticity – Cross Elasticity – Elasticity and Decision making (including problems). Demand estimation and demand forecasting: Meaning, significance and methods (Theory only).


UNIT-III: PRODUCTION ANALYSIS: Meaning of Production function – Cobb Douglas Production Function – Production with one variable input – Law of Diminishing marginal returns – Optimal employment to a factor of production - Production with two variable inputs – Production iso-quant – Production iso-cost – Optimal employment of two inputs – Expansion path – Returns to scale and economies of scope (including problems).

UNIT-IV: COST ANALYSIS: Concepts of cost – Short run cost functions - Finding minimum average variable cost through equations – Long run cost function – Linear and nonlinear break even analysis.- Profit contribution analysis (including problems).

UNIT - V: MARKET STRUCTURE: Perfect and Imperfect market condition – Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision –


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UNIT - V: MARKET STRUCTURE: Perfect and Imperfect market condition – Perfect competition – Characteristics – Equilibrium price – Profit maximization, (in short run and long run) – Shut down decision – Monopoly: characteristics, – Profit Maximization in short run and long run, Allocative inefficiency, Income Transfer and Rent seeking – price discrimination-Monopolistic competition: Characteristics – Profit Maximization – Price and output determination in the short run and long run, Oligopoly: Characteristics – Price Rigidity – price leadership - Kinked demand model (including problems).

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.

COURSE OUTCOMES:

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

M.Com 101 CO1: To get an understanding about informed decision making about working of firms based on all fundamental concepts.

M.Com 101 CO2: To discuss the aspects related to demand, utility, and forecasting techniques towards business decisions in a practical manner.

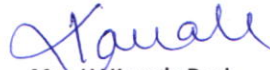
M.Com 101 CO3: To get an insight about the decisions regarding production and optimal employment of factors.

M.Com 101 CO4: To be able to discuss about cost analysis mathematically, and its role in the process of decision making for a firm.

M.Com 101 CO5: To get an understanding about the functioning of different types of market structures and their role in maximizing profits for firms.


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M.COM w.e.f. 2022-23 CBCS

PRINCIPLES OF MARKETING

PAPER CODE: MCom 102

PPW: 5

MAX. MARKS: 70+30 IA

CREDITS : 5

COURSE OBJECTIVE: *To expose to the basics of marketing management as a functional area and to understand the various decisions under this discipline*

UNIT- WISE COURSE OBJECTIVES

COb1: To introduce the marketing concepts, role of marketing in economics development and to identify the relevance of marketing mix for various products and services.

COb2: To gain insight on various environmental forces that affect the company's ability to serve its customers.

COb3: To understand the importance of segmenting a market and to identify various ways of targeting and product positioning strategies

COb4: To explain how the markets, consumers behave under circumstances and how the cultural, social, personal and psychological factors influence their behavior

COb5: To be familiar with the concepts relating to Corporate strategic planning, Business strategic planning and market control aspects.

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

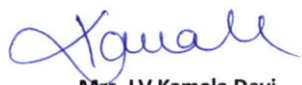
UNIT-II: MARKETING ENVIRONMENT: Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Competitors-Publics) - Macro Environment (Demographic-Economic-Natural-Technological-Political-Legal (Consumer Protection Act 1986) and Regulatory Cultural-Social) - International Marketing- GATT & WTO

UNIT-III: SEGMENTING, TARGETING & POSITIONING: Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation: Bases-Benefits-Requirements for Effective Segmentation - Market Segmentation Analysis for Consumer and Service - Product Positioning: Concepts - Bases

UNIT- IV: CONSUMER BEHAVIOUR: Consumer Behaviour - Nature-Scope-Importance - Factors influencing Consumer Behaviour - Economic Psychological-Cultural-Social and Personal - Models of Consumer Behaviour - Marshallian-Maslow Freudian Howard-Sheth - Steps in consumer Decision Process - Post Purchase Behaviour - Cognitive Dissonance Organizational Buyer - Industrial Markets-Reseller Market-Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behaviour - Factors influencing organizational Consumer Behaviour


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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 Control – Profitability Control – Efficiency Control – Strategic Control

SUGGESTED READINGS:

1. Marketing Management - Philip Kotler - Pearson Education/PHI
2. Marketing Management - Rajan Saxena - Tata McGraw Hill
3. Marketing Management: Planning, Implementation and Control: Global Perspective Indian Context – VS Ramasamy & S. Namakumari - SAGE
4. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
5. Basic Marketing - Perreault and McGarthy - Tata McGraw Hill
6. Case and Simulations in Marketing - Ramphal and Gupta - Golgatia, Delhi.
7. Case Studies in Marketing - R.Srinivasan - PHI.
8. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi
9. Marketing Management – S.Jayachandran - TMH
10. Rajan Saxena: Marketing Management
11. Stanton WJ: Fundamental of Marketing,
12. Assael: Consumer Behaviour, Thomson.

COURSE OUTCOMES:

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


M.Com 102 CO1: Exemplify the key concepts of marketing; Define the role of marketing in economic development, and also will be able to identify the relevance of marketing mix for various products and services.

M.Com 102 CO2: Identify the main factors and forces of marketing environment that affect a firm's ability to build and maintain successful customer relationships

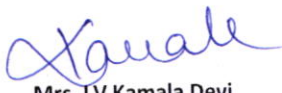
M.Com 102 CO3: Describe major bases for segmenting consumer and business markets; define and be able to apply the three steps of target marketing: market segmentation, target marketing, and market positioning; understand how different situations in the competitive environment will affect choices in target marketing

M.Com 102 CO4: Explain the major types of consumer market and business market buying behavior, the stages in the buyer decision process and analyze the major factors that influence both consumer market and business market purchasing decision.

M.Com 102 CO5: Define the basic concepts related to Corporate strategic planning, Business Strategic Planning and list the various contents required to plan and control


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ORGANISATION THEORY AND BEHAVIOUR

PAPER CODE: MCom 103
PPW: 5

MAX.MARKS: 70+30 IA
CREDITS : 5

COURSE OBJECTIVE: to familiarize the students with the concepts and dimensions of organization theory

UNIT- WISE COURSE OBJECTIVES

- Cob1:** To learn the organization theories and various approaches
Cob2: To understand the behavior of individuals and groups to focus on learning theories
Cob3: To determine the power and politics in an organization which resolves conflicts situation
Cob4: To learn stress management cycle as an employee in and organization
Cob5: To focus on effective communication process to overcome barriers of communication along with various leadership style

UNIT I: INTRODUCTION: Organization: Definition – Organisation Theories: Classical Theory- Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organisation Theory – features- limitations - Systems Approach – Contingency Approach. Organisational Behaviour: (OB) – Features – Scope – Fundamentals - Concepts of OB – Challenges and opportunities for OB – Contributing disciplines to the OB-Concept of Positive Organizational behavior. Organizational Effectiveness: Approaches – Factors affecting Organizational Effectiveness

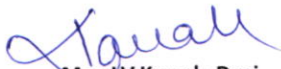
UNIT II: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR: Individual Behaviour : Factors Influencing Individual Behaviour -Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal and External; Attitudes and Behaviour- Attitude Formation and Attitude Change. Group Behaviour :- Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making

UNIT III: MOTIVATION, MORALE AND CULTURE: Motivation: Theories of Motivation – Motivational Processes - Content Theories (Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory. Morale: Factors influencing Morale Organisational Culture: – Characteristics - Dimensions – Forming a Culture – Sustaining a Culture – Changing a Culture

UNIT IV. ORGANISATIONAL POWER , POLITICS, CONFLICT & STRESS MANAGEMENT: Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour Conflict – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict. Concept of Stress - Potential Sources of Stress - Individual Differences - Cultural Differences - Consequences of Stress - Managing Stress


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UNIT V. LEADERSHIP, COMMUNICATION AND CHANGE: Leadership : Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal, Tri-dimensional – Inspirational approaches Communication: Significance – Process- Formal and Informal Communication - Barriers to communication- Improving Communication Skills – Introduction to Transactional Analytics – The Human impact of computer Mediated Communication Change – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

SUGGESTED READINGS:

1. Robins P. Stephen & Judge: Organizational Behavior, 12/e PHI, 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. Nelson: Organisational Behaviour, 3e, Thomson;
6. Aswathappa: Organizational Behavior, Himalaya Publisher;
7. Jones G R :Organizational Theory, Pearson Education, New Delhi;
8. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication;
9. Hellriegel: Organisational Behaviour, 10e, Thomson;
10. Sharma VVS: Organisational Behaviour, Jaico Publication.

COURSE OUTCOMES:

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

- M.Com 103 CO1:** Determine Organization Theories in The Context Of Modern World
M.Com 103 CO2: Demonstrate the Group Behaviour and Individual Behavior
M.Com 103 CO3: Elucidate the Motivational Theories and Describe the Organization Culture
M.Com 103 CO4: Adapt the Responsive Cycles Of Stress Management By Overcoming Stress
M.Com 103 CO5: Contrast the Leadership Styles and Manage Effective Communication Network


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INDIAN ACCOUNTING STANDARDS

PAPER CODE: MCom 104 Fin
PPW: 5

MAX. MARKS: 70+30 IA
CREDITS : 5

COURSE OBJECTIVE: *to familiarize and acquaint the student with latest Indian Accounting Standards and various financial reporting practices.*

UNIT- WISE COURSE OBJECTIVES

COB1: To introduce Indian Accounting Standards and identify the differences between IAS, US GAAP and Indian GAAP.

COB2: To gain insight on Ind AS 1 to Ind AS 21

COB3: To understand the importance of Ind As 23 to Ind As 41

COB4: To explain various Ind As 101 to 106

COB5: To familiarize with latest Ind As 107 to 115

UNIT-I: INTRODUCTION: Accounting: Meaning – Evolution – Accounting as an information system – Accounting Principles - Accounting standard: Concept -Evolution - Difficulties in standard setting process – IASB - FASB- ASB India: Constitution - Functions – Procedure for setting standards - Need for Uniform Global Financial Reporting - Significant differences between IAS, US GAAP and Indian GAAP (AS) - IFRS Concept – Convergence of Accounting Standards - Ind AS Concept – Applicability/Adoption of Ind AS (Road Map). (Theory only)

UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS-1 to 21): Overview of Indian Accounting Standards: (Ind AS-1 to Ind AS-21): Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-11: Construction contracts – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases – Ind AS-18: Revenue – Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates. (Theory only)

UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS-23 to 41): Overview of Indian Accounting Standards: (Ind AS-23 to Ind AS-41): Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-32: Financial instruments: Presentation – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind AS-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. (Theory only)

UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS-101 to 106) : Overview of Indian Accounting Standards: (Ind AS 101 to Ind AS 106): Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations – Ind AS -104: Insurance contracts – Ind AS-105: Non-current assets held for sale and discontinued operations – Ind As-106: Exploration for and evaluation of mineral resources. (Theory only)


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UNIT-V: INDIAN ACCOUNTING STANDARDS (IND AS-107 to 115) : Overview of Indian Accounting Standards: (Ind AS 107 to Ind AS 115): Ind AS-107: Financial instrument: disclosure – Ind AS-108: Operating segments – Ind AS-109: Financial instruments – Ind AS-110: Consolidated financial statements – Ind AS-111: Joint arrangement - Ind AS – 112: Disclosure of interest in other entities – Ind AS-113: Fair Value Measurement – Ind AS-114: Regulatory Deferral Accounts – Ind AS-115: Revenue from Contracts with customers. (Theory only)

SUGGESTED READINGS

1. Jawaharlal "Accounting Theory and Practice" Himalya Publishing Company, New Delhi.
2. Porwal L.S. "Accounting Theory" Tata McGraw-hill Publishing Company, New Delhi.
3. Rawat D.S. "Accounting Standards" Taxmann Allied Services Private Limited, New Delhi.
4. Rawat D.S. "Ind ASs Converged IFRS" Taxmann Allied Services Private Limited, New Delhi.
5. Kamal Garg "Ind AS & IFRS" KG Management Advisors LLP, New Delhi, 2017
6. Kamal Garg "IFRS Concepts and Applications" Bharat Law House Pvt. Limited, New Delhi.
7. Ghosh T.P. "IFRSs for Finance Executives", Taxmann Allied Services Private Limited, New Delhi.
8. Gupta R.L & Radhaswamy "Advanced Accountancy" Sultan Chand & Sons, New Delhi.

JOURNALS & NEWS PAPERS: 1. Chartered Accountant, Journal, ICAI 2. Management Accountant, Journal, ICWAI 3. Economic Times, News Paper, Times of India 4. Business Line, News Paper, The Hindu

COURSE OUTCOMES:

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

M.Com 104 CO1: Exemplify the key concepts Indian Accounting Standards and identify the differences between IAS, IndAS and Us GAAP

M.Com 104 CO2: Describe the overview of Indian Accounting Standards with regards to presentation of Financial statements, Accounting Policies and standard related to Employee benefits etc.

M.Com 104 CO3: Identify Various Ind As relating to Borrowings of a Company, Related party disclosures, separate financial statements and details relating financial instruments etc.

M.Com 104 CO4: Explain the IFRS converged Indian Accounting standards from 101 to 106 standards

M.Com 104 CO5: Define and Explain the IFRS converged Indian Accounting standards from 107 to 115


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M.COM w.e.f. 2022-23 CBCS

FINANCIAL MANAGEMENT

PAPER CODE: MCom 105 Fin
PPW: 5

MAX.MARKS: 70+30 IA
CREDITS : 5

COURSE OBJECTIVE: to introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

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: Financial Management: Meaning- Evolution – Organization of Finance Function – Financial Decisions – Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory). Time Value of Money: Meaning – Rationale of Time Preference for Money – Future Value – Present Value (Including Problems)

UNIT-II: CAPITAL BUDGETING: Capital Budgeting: Meaning – Importance – Process – Kinds of Decisions – Cash Flow Estimation – Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return – Discounted Techniques – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index – NPV Vs. IRR – Capital Rationing (Including Problems) Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent Coefficient of Variation – and Decision Tree Analysis (Including Problems)

UNIT-III: WORKING CAPITAL MANAGEMENT: Working Capital: Meaning – Kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements (Including Problems) Cash Management: Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Facets of Cash Management – Cash Forecasting and Budgeting – Management of Cash Flows – Determination of Optimum Cash Balance (Including Problems) Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems) Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)


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UNIT-IV: FINANCING DECISIONS: 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 (Including Problems) Leverages: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems) Capital Structure Theories: Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Theory)

UNIT-V: DIVIDEND DECISIONS: Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory) Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems)

SUGGESTED READINGS:

1. Prasanna Chandra: Financial management, TMH
2. Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson
3. Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson
4. Khan M.Y. & Jain PK: Financial management, TMH
5. Kulkarni P.V.: Financial Management, Himalaya
6. Lasher: Practical Financial Management, Thomson
7. Pandey I.M.: Financial Management, Vikas
8. Rustagi, R.P. Financial Management, Sultan Chand
9. Shashi K. Gupta and R.K. Sharma: Financial Management, Kalyani Publishers
10. Solemen Ezra & Pringle John J: An Introduction to Financial Management, Prentice Hall
11. Srivatsava R.M: Essential of Business Finances, Himalaya
12. Sudarsan Reddy G: Financial Management, Himalaya
13. Van Horn, James C: Financial Management, Prentice Hall.

COURSE OUTCOMES:

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

M.Com 105 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 105 CO2: Implement the time value of money in the long term investment decisions with and without risk involvement

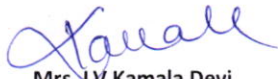
M.Com 105 CO3: Gain insight on inventory management, working capital management, optimum cash balances and dynamics of credit policies to be adopted as per the situation of the business in the changing environment

M.Com 105 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 105 CO5: Emphasize the company's policies in the retention and distribution of the profits which lead to wealth maximization of its shareholders


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SEMESTER-II
INTERNATIONAL BUSINESS AND BUSINESS ENVIRONMENT

PAPER CODE: MCom 201
PPW: 5

MAX. MARKS: 70+30 IA
CREDITS : 5

Course Objective: To provide insight into business and policy environment, economic reforms, foreign capital, the world trade scenario and the regional trade agreements.

UNIT WISE COURSE OBJECTIVES

- COB1:** To comprehend the understanding of the business and policy environment in India
COB2: To illustrate the economic reforms initiated under the liberalization policy of the government.
COB3: To provide insight about privatization, globalization, theories of international trade and trade restrictions in international trade
COB4: To give an outline about foreign capital, policy provisions and international economic institutions
COB5: To appraise about the world trade scenario and regional trade agreements

UNIT - I: INTRODUCTION:

Business environment—concept-elements-Economic environment-economic systems-Policy Environment
Fiscal Policy-Monetary Policy—Political environment-Role of government in business-Legal Environment
Consumer protection Act-Competition Act-Socio-Cultural Environment -corporate social responsibility.

UNIT - II: LIBERALIZATION:

Industrial Policy 1991 and its implementation—Industrial growth and structural changes-Economic
Planning— NITI Aayog—Economic reforms – liberalization—Second Generation reforms-Balance of
Payments-importance components.

UNIT - III: PRIVATIZATION AND GLOBALISATION: Privatization-concepts – nature – objectives –
forms—Theories of International Trade-Government intervention in International Trade-tariff and non-tariff
barriers—Scope and importance of international business—Globalization meaning-drivers – Modes of Entry.

UNIT - IV: FOREIGN CAPITAL: Foreign Direct Investment: types-trends-costs and benefits to home and
host countries-policy of Government-Foreign Portfolio Investment – FEMA- Objectives – Provisions—
International Economic Institutions-IMF-World Bank UNCTAD.

UNIT - V: WTO AND TRADE POLICY: World Trade Organisation-functions-objectives-AOA-GATS-
TRIPS-TRIMS—Regional Economic Integration levels-trade creation and diversion effects-Regional Trade
Agreements-EU-ASEAN-SAARC-NAFTA-BRICS—India's Trade Policy.

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SUGGESTED READINGS:

1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
 2. Francis Cherunilam: Business Environment - Text and Cases -Himalaya
 3. S.K.Misra&V.K.Puri: Economic Environment of Business - Himalaya Menipaz:
 4. International Business: sage. Prof. LaxmiNarain:
 5. Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand & Co.
 6. S.K.Misra&V.K.Puri: Indian Economy – Himalaya
 7. Aswathappa: Business Environment - Himalaya
 7. Dutt and Sundharam: Indian Economy
 8. Ray: Indian Economy,
- PHI Reports: 1. World Development Report; 2. Human Development Report; 3. India Development Report;
4. Pre-budget economic survey. Periodicals: Economic and Political weekly; Business India; Business World;
Business Today; Finance India; Business Standard.

COURSE OUTCOMES

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

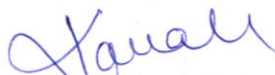
- M.Com 201 CO1:** Interpret the business environment in light of the policy environment in the economy.
M.Com 201 CO2: Demonstrate the impact of liberalization on the economic reforms in India.
M.Com 201 CO3: Illustrate the role of globalization in international business and restrictions to trade.
M.Com 201 CO4: Examine the impact of foreign direct investment on India's economy.
M.Com 201 CO5: Outline the effect of world trade organization and regional trade agreements on India's trade policy


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M.COM w.e.f. 2022-23 CBCS

MARKETING MANAGEMENT

PAPER CODE: MCom 202
PPW: 5

MAX. MARKS: 70+30 IA
CREDITS : 5

COURSE OBJECTIVE: to familiarize the students with the management of marketing functions, components of information system and marketing research process.

UNIT- WISE COURSE OBJECTIVES

COB1: To provide understanding on classification of Product, Product Mix decision, New product development stage, Product Life Cycle and Branding Packaging and Labeling.

COB2: To give an insight on the role of Pricing in Marketing and discuss various aspects of pricing.

COB3: To explain the Promotional Mix elements in detail.

COB4: To identify the various channels of Marketing Management, its design, structure and conflicts related to it.

COB5: To explain the concept of Marketing Information System and Marketing Research.

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 - Branding - Packaging & Labeling.

UNIT-II: PRICE MANAGEMENT:

Pricing - Objectives of Pricing - Role of Price in Marketing Mix - Factors Influencing Price - Pricing under different competitive conditions - New Product Pricing - Skimming and Penetration Pricing - Pricing Methods - Cost based - Demand based - Competition based- Product line Pricing - Pricing strategies.

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.

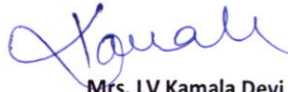
UNIT-IV: CHANNEL MANAGEMENT & RETAILING: Marketing Channels: Nature - Channel Levels - Channel Structure & Participants - Functions of Marketing Intermediaries - Channel Design Decisions - Channel Conflict and Resolution - Online Marketing - Online Marketing Channels - objectives - Merits - demerits - 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.


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SUGGESTED READINGS:

1. Marketing Management - Philip Kotler - Pearson Education/PHI
2. Marketing Management - Rajan Saxena - Tata McGraw Hill
3. Marketing Management: Planning, Implementation and Control: Global Perspective Indian Context – VS Ramasamy & S. Namakumari – sage
4. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
5. Basic Marketing - Perreault and McGarthy - Tata McGraw Hill
6. Case and Simulations in Marketing - Ramphal and Gupta - Gollgatia, Delhi.
7. Case Studies in Marketing - R.Srinivasan - PHI.
8. Marketing concepts and cases – Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, TMH 13th Edition, New Delhi
9. Marketing Management – S.Jayachandran - TMH
10. Rajan Saxena: Marketing Management
11. Stanton WJ: Fundamental of Marketing,
12. Assael: Consumer Behaviour, Thomson

COURSE OUTCOMES:

- M.Com 202 CO1:** Analyze the New Product Development stages, Product life cycle stages, Branding Packing and labelling of Products.
- M.Com 202 CO2:** Acquaint the students with pricing strategies for a new product and understand the factors influencing pricing as well as the methods relating to pricing.
- M.Com 202 CO3:** Analyze the various promotional mix elements and evaluate the effectiveness of advertisements, budget preparation of advertisement along with process involved in various promotional mix elements.
- M.Com 202 CO4:** Analyze the various aspects involved in Marketing Channel Management and Retailing.
- M.Com 202 CO5:** Analyze the Components of Marketing Information System and Marketing Research Process


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HUMAN RESOURCE MANAGEMENT

PAPER CODE: MCom 203
PPW: 5

MAX.MARKS: 70+30 IA
CREDITS:5

COURSE OBJECTIVE : *To identify various facets of human resource management and to appraise emerging developments in HRM so as to facilitate the student industry ready.*

UNIT- WISE COURSE OBJECTIVES:

- COB1:** To introduce the concept of HRM, its objectives, scope, functions and illustrate the dynamic role of HR manager
COB2: To summarize about Job design, approaches, Job analysis, Human resource planning and facets of recruitment process.
COB3: To establish the needs of training, Training methods, performance evaluation and methods of WPM in India.
COB4: To assess job evaluation, wage structure, wage differentials, Employee relations and the role of trade unions.
COB5: To simulate the recent trends in HRM such as Knowledge management process, Virtual organization, Learning organization and WLB.

UNIT-I: INTRODUCTION:

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions Changing role of Human Resource Manager HRM Policies - Impact of Environment on HRM- Concepts of Talent Management- Concept of Human Capital-Social Capital. Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD

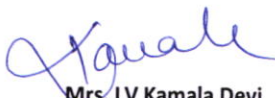
UNIT-II: ACQUISITION OF HUMAN RESOURCE: Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment -Job Bandwidth - Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning -Problems in HR Planning Recruitment: Objectives - Sources of recruitment – Selection: Selection -Procedure – Tests and Interview -Placement - Induction - Promotion - Transfer

UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:

Training - Assessing training needs - Methods and Evaluation of Training. Development: Techniques of Management Development – Evaluating Effectiveness. Performance Management: Concept - Performance Appraisal - Concept - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers - Career Planning and Development Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India – Work committee – Joint management council – Worker Shareholder – Worker Director


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UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:

Compensation Management: Objectives – Job Evaluation:– Methods - Essentials of Sound Wage Structure – of Minimum Wage, Living Wage and Fair Wage – Wage Differentials. Employee Relations: Concept of Employee Engagement – Discipline: Objectives – Grievance: Causes – Procedure; Industrial Relations Systems- Concept of Industrial Conflict- Causes- Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.

UNIT-V: RECENT TRENDS IN HUMAN RESOURCES MANAGEMENT:

Knowledge Management: KM Architecture -Knowledge Conversion - Knowledge Management Process. Virtual Organizations: Features -Types - HR Issues. Learning Organization: Characteristics – Role of Leader in Learning Organizations. Managing Diversity – Benefits- Strategies. Worklife Balance-Significance-Steps.

SUGGESTED READINGS:

1. Bohlander: Human Resource Management, Thomson
2. David A. DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. Biswajeet Pattanayak: Human Resource Management, PHI4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Mathis: Human Resource Management, 10e Thomson6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
7. Subba Rao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao:, Human Resource Management, Vikas
9. Mello: Strategic Human Resource Management, 2e Thomson
10. Gupta CB, Human Resource Management, Sultan Chand & Sons.

COURSE OUTCOMES:

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

M.Com 203 CO1: Identify, objectives and the Changing role of Human Resource Manager in the present scenario

M.Com 203 CO2: Articulate the Practical dimension of HRM such as planning, recruitment, selection, induction and important aspects such as Job design, job rotation and job enlargement and so on

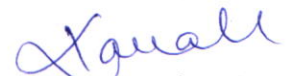
M.Com 203 CO3: Enumerate factors for Developing and Motivating Human resources through training , development, Performance Appraisal and Workers participation in management,

M.Com 203 CO4: Debate on essential conditions of employment, wages, discipline and grievances.

M.Com 203 CO5: Synthesize the nuances of knowledge management with internet enabled new organization forms.


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ADVANCED MANAGERIAL ACCOUNTING

PAPER CODE: MCom 204 Fin
PPW: 5

MAX. MARKS: 70+30 IA
CREDITS : 5

COURSE OBJECTIVE: To familiarize and acquaint the student 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 of Human Resources and accounting various responsibility centers of a concern.
- 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 Management Control system on of the contemporary issues in Management Accounting

UNIT-I: ANALYSIS OF CHANGES IN FINANCIAL STATEMENTS: CASH FLOW AND FUNDS FLOW ANALYSIS

Funds Flow Analysis – Meaning – Preparation of Funds Flow Statement – Cash Flow Analysis – Meaning - Preparation of Cash Flow Statement as per Ind AS-7. (Including problems)

UNIT-II: HUMAN RESOURCES ACCOUNTING AND RESPONSIBILITY ACCOUNTING: Human Resources Accounting – Concept – Objectives – Approaches- Limitations (Theory only) Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centers: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (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 (Including Simple Problems) Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard measures into a single strategy. (Theory only)

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UNIT V: MANAGEMENT CONTROL SYSTEMS

Management Control Systems – Characteristics (Technical Considerations & Behavioral Considerations) – Problems in implementing an effective Management Control System – Anticipating and avoiding the problems – Indirect costs of MCS – Design and Evaluation of MCS- Organizational Ethical code of conduct and Management Accounting and Control System Design. (Theory only).

SUGGESTED READINGS:

- 1) Sharma RK & Shashi K. Gupta: Management Accounting- Principles & Practice, Kalyani Publishers;
- 2) Jawaharlal: Accounting Theory & Practice, Himalya;
- 3) Gupta S.P. : Management Accounting, Sahitya Bhavan;
- 4) Jain S.P & Narang K.L: Accounting Theory & Management Accounting, Kalyani;
- 5) Robert S.Kaplan & Anthony A. Atkinson: Advanced Management Accounting, Prentice-Hall;
- 6) Rawat D.S: Accounting Standards, Taxmann;
- 7) Rustagi R.P: Management Accounting, Galgotia;
- 8) Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann;
- 9) Ronald W. Hilton: Managerial Accounting, TMH;
- 10) Belverd E. Needles, Jr: Financial Accounting, Houghton Mifflin Company, USA.

JOURNALS & NEWS PAPERS: 1) **Journals:** Chartered Accountant, ICAI; Management Accountant, ICAI. 2) **New Papers:** Business Line; Economic Times.

COURSE OUTCOMES:

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

M.Com 204 CO1: Identify the changes in Financial Statements and analyze flow in cash and fund terms

M.Com 204 CO2: Acquaint the students with two qualitative aspects in accounting in detail i.e. Human resources accounting and Responsibility Accounting.

M.Com 204 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 204 CO4: Categorize the measures in financial statements in different perspectives and theoretically understand various other measure of financial performances.

M.Com 204 CO5: Assess the contemporary issues in Management Accounting like Management Control Systems.


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INVESTMENT MANAGEMENT

PAPER CODE: M.Com 205 Fin
PPW: 5

MAX. MARKS: 70+30 IA
CREDITS : 5

COURSE OBJECTIVE: To familiarize the student 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 explain about investment process and investment avenues
COB2: To make the student understand about primary market, secondary market and market indices.
COB3: To evaluate the risk and return analysis
COB4: To elucidate the process of portfolio selection
COB5: To expound the application of portfolio selection and sharpe's single model

UNIT-I : INTRODUCTION TO INVESTMENT MANAGEMENT:

Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory). Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

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). Secondary Market: Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory). Security Market Index: Meaning – Different Averages and Indices – The Construction of Indices – Maintenance Problems with Security Market Indices – Stock Market Index Revision (Including Problems)

UNIT-III: RISK AND RETURN ANALYSIS:

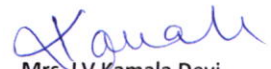
Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems). Risk: Meaning – Sources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

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) 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).


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UNIT-V: PORTFOLIO SELECTION:

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems). Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems). .

SUGGESTED READINGS: 1.Agarwal: A Guide to Indian Capital Market, New Delhi ., 2.Avadhani, V.A: Indian Capital Markets, Himalaya 3.Mayo: Investments, 7e Thomson., 4.Bhalla, V.K: Investment Management. S. Chand & Co., 5.Reilly: Investment Analysis and Portfolio Management, Thomson.,6.Kevin, S: Security Analysis Portfolio Management, PHI 7.Fabozzi, Frank J: Investment Management, Prentice Hall., 8.Fischer, Donald, E. and Ronald, 19.Jordan: Security Analysis & Portfolio Management, PHI., 9.Strong: Portfolio Construction and Management, PHI., 10.Sharpe etal: Investments, PHI., 11.Machi Raju, H.R: Working of Stock Exchanges in India: Wiley Eastern Ltd 12.Preeti Singh: Investment Management, Himalaya., 13.Sulochana, M: Depository System - Problems & Prospects, Kalyani., 14.Sulochana, M: Investment Management, Kalyani., 15.Shashi K. Gupta and Rosy Joshi: Security Analysis and Portfolio Management, Kalyani.,

COURSE OUTCOMES:

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

M.Com 205 CO1: Define about investment process and investment avenues

M.Com 205 CO2: Comprehending the recent trends of primary market and secondary market and developing skills for application of various financial services and markets.

M.Com 205 CO3: correlate risk and return analysis

M.Com 205 CO4: appraise portfolio diversification using Markowitz model

M.Com 205 CO5: prioritize and select the portfolios using sharpe's single index model


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SEMESTER-III
RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

PAPER CODE: M.Com 301
PPW: 5

MAX. MARKS: 70+30=100
CREDITS: 5

COURSE OBJECTIVE: *To develop research orientation among the students and develop analytical skills*

UNIT WISE COURSE OBJECTIVES

COb 1: To provide an insight on understanding the quantitative techniques, its importance in decision making and to understand the meaning and importance of research.

COb 2: To enable the students to understand the meaning, types, process and presentation of data by using sampling methods and questionnaire.

COb 3: To enable the students understand the meaning of interpretation and report writing to draw the conclusions.

COb 4: To enable the students to analyse the concepts of population, sample, procedure for formulation of hypothesis and sampling of attributes.

COb 5: To enable the students to understand the concepts of large and small samples and apply appropriate tests for large and small samples.

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. 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.

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 Behavioural 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).

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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). 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.

UNIT-IV: STATISTICAL ESTIMATION AND HYPOTHESIS TESTING:

Concepts: Population, sample and sampling distribution - Parameters and statistics - Central limit theorem- Concept of Standard Error - Confidential limits - Estimation of population parameters - Properties of a good estimator - Point and interval estimation - Hypothesis Formulation and testing procedure - Type I and Type II errors - One tail and two tail tests (Theory only). Sampling of Attributes: Estimation and testing of Number and Proportions of Success - Difference between two proportions (including problems).

UNIT-V: SAMPLING OF VARIABLE:

Large Samples: Difference between large and small samples - Estimating population mean - Testing: Significance of Mean - Significance of the difference between means of two samples - Significance of the difference between the standard deviations of two samples. (including problems)
Small Samples: 't' test - Fixing fiducial limits to population mean - Testing: Significance of the mean - Significance of the difference between two independent means - Significance of the difference between two dependent means (including problems).

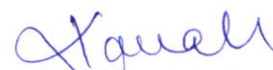
SUGGESTED READINGS:

1. Levin et al: Statistics for Management.,
2. Kothari: Research Methodology.,
3. Zikmund: Business Research Methods.,
4. Krishna Swamy: Methodology of Research in Social Sciences.,
5. SC. Gupta: Fundamentals of Statistics.,
6. SP. Gupta: Statistical Methods.,
7. Keller: Statistics for Management & Economics.,
8. Sanchetty & Kapoor: Business Statistics.,
9. Anderson: Statistics for Business and Economics, Achalapathi K V: Reading in Research Methodology in Commerce & Business Management.


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COURSE OUTCOMES

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

M.Com 301 CO1: to understand the concepts and importance of quantitative techniques in the field of business research and also deals with learning various terminology related to research and different types. It enables them to formulate the research objectives and hypothesis.

M.Com 301 CO2: to construct questionnaires for collecting the primary data and taught to extract the data from secondary sources. Further it helps in data analysis.

M.Com301 CO3: to compare the difference between various types of reports and are exposed to enhance their writing skills by preparing the research report.

M.Com301 CO4: Apply knowledge for formulating hypothesis and testing it. **M.Com301 CO5:** Develop the ability to identify the difference between small sample and large sample and apply appropriate tests for problem solving.

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E-COMMERCE & DIGITAL MARKETING

PAPER CODE: M.Com 302
PPW: 5 (3T+2P)

MAX. MARKS: 70T+14IA+16LB
CREDITS: 4

Course Objective: To acquire conceptual and application knowledge of ecommerce and digital marketing.

UNIT WISE COURSE OBJECTIVES

- COb1:** To equip the students with the basics of ecommerce and its applications.
COb2: To expound on Electronic Data Interchange
COb3: To gain awareness on security controls and web page designing
COb4: To explain the various mercantile models and various electronic payment methods.
COb5: To make them understand about digital marketing and its strategies.

UNIT-I: INTRODUCTION:

E-Commerce: Introduction - Potential Benefits of E-commerce, Limitations, E-Business - E-Commerce - E-Business - Impact of E-Commerce on Business Models - Driving Forces of E-Commerce – Classification of E-Commerce: B2B, B2C, C2B, C2C, B2E.
Applications of E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping - Virtual Reality & Consumer Experience.

UNIT-II: ELECTRONIC DATA INTERCHANGE (EDI):

Introduction EDI - Traditional EDI systems - Benefits and Drawbacks - Data transfer and standards. Financial EDI-EDI systems and the Internet - Legal security and private concerns
Authentication Methods – Firewalls – Factors considered in securing the firewalls - Features and benefits of Portal – web portals Vs Website - Supply Chain Management

UNIT-III: E-COMMERCE SECURITY CONTROLS & WEB PAGE DESIGNING

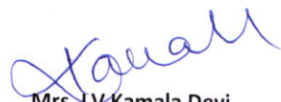
Introduction - SET protocol - SET Vs SSL - Payment gateway Cryptography methods - Encryption technology Cryptography – Encryption – Decryption - – Digital signatures - Dual signatures - Public Key - Private Key - Digital Certificates.
HTML Introduction to HTML – Basic syntax – Basic Text Formatting – Images – Lists – Tables – Hypertext links- forms-frames.

UNIT-IV: PAYMENT MECHANISMS

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective.
Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based - E-Payment System - Smart Cards. Risk in electronic payment systems.


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UNIT-V: DIGITAL MARKETING:

Introduction to digital marketing: New Age of Information - Based Marketing - Search Marketing & its types
- Measurement and ROI of Digital Strategies
Importance of Measurement, Measurement Tools and Future of Measurement - Traits of Digital Leadership.

SUGGESTED READINGS:

1. Implementing Tally: Nadhani & Nadhani, BPB
2. Business Data processing System: P. Mohan, Himalaya
3. Business Data Processing and Accounting System: V. Srinivas, Kalyani
4. Manuals Supplied along with respective packages.

COURSE OUTCOMES

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

M.Com302 CO1: Annotate on Ecommerce applications and various business models in it.

M.Com302 CO2: Exemplify security and privacy issues involved in Electronic Data Interchange.

M.Com302 CO3: Define the various protocols and security techniques in ecommerce.

M.Com302 CO4: Summarize the implementation of Ecommerce with consumers as well as merchant's perspective and also on EFT.

M.Com302 CO5: Determine digital marketing methods, measures, risks and benefits.

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COST ACCOUNTING AND CONTROL

PAPER CODE: M.Com 303
PPW: 5

MAXIMUM MARKS: 70T+30IA
CREDITS: 5

Course Objective: *To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.*

UNIT WISE COURSE OBJECTIVES

COb1: The students will recall the basic nature and classification of cost and preparation of the Cost sheet with basic knowledge of Cost Accounting Standards and also will learn the various Books of Cost Accounts.

COb2: The students will apply the methods of Cost accounts learnt in Process Industries for calculating Stocks and Cost of Goods sold

COb3: The students will be able to analyse the technique of Cost in making decisions by classifying cost into Fixed and Variable Cost and differentiate between Actual and Budgeted values.

COb4: The students will be able to analyse the various functional budgets and different systems of Budgeting.

COb5: Students will be able to learn procedure related to framing of standards and then differentiate between Standards set and Actuals incurred and analyse the variances.

UNIT-I: INTRODUCTION:

Cost Accounting: Nature and Scope, Need, Objectives – Cost Concepts – Installation of Costing System – Cost Accounting its relationship with Financial Accounting and Management Accounting Cost Accounting Standards -Cost Classification- Cost Sheet(theory) Books of Accounts – Integral and Non Integral Accounting (Including Problems)

UNIT-II: PROCESS COSTING:

Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing –Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss - Process Accounts with Stocks Inter-Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method –Joint Products and By-products (Including problems).

UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:


Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons – Marginal Costing 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, Shutdown or Continue Decisions, Accept or Reject an offer - Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Differential Cost Analysis.(including problems).

UNIT- IV: BUDGETARY CONTROL:

Budget: Meaning, Essentials – Budgeting - Budgetary Control: Essentials, Advantages, Limitations – Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labour Budget, Manufacturing Overheads Budget - Capital Expenditure Budget - Cash Budget – Master Budget – Flexible Budget – Performance Budget – Traditional System of Budgeting – Zero Based Budgeting (Including Problems).


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UNIT-V: STANDARD COSTING:

Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).

SUGGESTED READINGS:

- 1.Jain S.P & Narang K.L., "Advanced Cost Accounting" Kalyani Publishers, New Delhi; 2.Iyengar S.P., "Cost Accounting – principles & Practice" Sultan Chand & Sons; 3.Prashanta Athma, "Cost and Management Accounting" Himalya;
- 4.Khan M.Y & Jain P.K., "Theory and Problems in Cost Accounting" TMH;
- 5.Ravi M. Kishore, "Cost Management", Taxmann;
- 6.Lall nigam & Jain, "Cost Accounting – Principles and Practice" Prentice-hall;
- 7.Manish Dutta, " Cost Accounting – Principles & Practice", Pearson;
- 8.Saxena VK & Vashist CD, "Advanced Cost & Management Accounting" Sultan Chand & Sons;
- 9.Colin Drury, "Management & Cost Accounting" Thomson Asia Pvt. Ltd,
- 10.Asish K. Bhattacharyya " Principles and Practice of Cost Accounting". Prentice Hall,
- 11.Arora M.N. "Cost Accounting –Principles & Practice" Vikas Publishing House.

COURSE OUTCOMES

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


M.Com303 CO1: Define Cost Accounts, Cost Accounting Standards and acquire knowledge to prepare Cost Books in Integrated manner as well as Non-Integrated manner.

M.Com303 CO2: Ability to analyse the losses and gains in Process Industry and to calculate the value of Opening Stock, Closing Stocks and Cost of Goods sold.

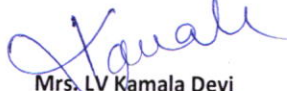
M.Com303 CO3: Knowledge about the various decision-making techniques in an Organisation and analysis of Variances in Actuals incurred and Budgets prepared.

M.Com303 CO4: Evaluate the various Functional budgets and get knowledge on different systems of Budgeting

M.Com303 CO5: Construct the variance in Cost, Sales and Profits by comparing Standard with Actual.


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SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

PAPER CODE: M.Com 304
PPW: 5

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

COURSE OBJECTIVE: To familiarize with analysis of securities market, valuation of different securities for the purpose of building optimal portfolio and the students with latest concepts and trends in the securities market.

UNIT WISE COURSE OBJECTIVES

COB1: To gain knowledge of importance of Security Analysis and Portfolio Management in taking investment decisions.

Cob2: To enable students to understand various dimensions of managing an investment programme.

COB3: To understand the intricacies of analysing securities to design a portfolio.

COB4: To familiarize the students regarding the techniques of analysing securities being applied by fund managers.

COB5: To develop an insight into various issues in portfolio construction, revision and evaluation.

UNIT-I: SECURITY ANALYSIS

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 Only)

Technical Analysis: Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal – Eliot Wave Theory – Mathematical Indicators – Market Indicators (Theory Only)

Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory Only)

UNIT -II: VALUATION OF SECURITIES

Share Valuation: Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including Problems)

Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Including Problems)


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 (Including Problems)

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 (Including Problems)


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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 (Including 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 Only)

International Investing: Benefits and Risk of Global Investing – Factors Influencing International Investing – Foreign Exchange Risk (Theory Only)

SUGGESTED READINGS:

1. Avadhani, V.A: Investment & Security Management in India, Himalaya;
2. Bhall, V. K.: Investment Management, S. Chand & Co.;
3. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI;
4. Francaia Jack Clark & Richard W Taylor:
5. Theory & Problems of Investment, McGraw;
6. Gangadhar V: Investment Management, Anmole;
7. Kevin S: Security Analysis and Portfolio Management, Prentice Hall;
8. Mayo: Investments, Thomson;
9. Punithavathi Pundyan: Securities Analysis & Portfolio Management, Vikas;
10. Reilly: Investment Analysis and Portfolio Management, Thomson;
11. Strong: Practical Investment Management, Thomson;
12. Sharp Etal.: Investments, Prentice Hall;
13. Sulochana M: Investment Management,

COURSE OUTCOMES

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

M.Com304 CO1: Familiarization with economic and technical Analysis.

M.Com304 CO2: Familiarization with the designing and construction of portfolios.

M.Com304 CO3: Knowledge about techniques of doing investment analysis.

M.Com304 CO4: Ability to identify and study the trends of stock markets.

M.Com304 CO5: Ability to take investment decisions taking into consideration various determinants influencing investment decisions.


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INTERNATIONAL FINANCIAL MANAGEMENT

PAPER CODE: M.Com 305
PPW: 5

MAXIMUM MARKS: 70T+30IA
CREDITS: 5

COURSE OBJECTIVE: *To gain the conceptual knowledge and application of international financial management.*

UNIT WISE COURSE OBJECTIVES

- COB1:** To annotate the importance of international finance, to categorize the stages of International Monetary system and preparation of Balance of Payment Statement.
- COB2:** To determine the exchange rates in spot and forward markets and to differentiate between hedging, arbitration and speculation.
- COB3:** To measure the foreign exchange exposures related to operating and accounting of an organization and management of exposures.
- COB4:** To demonstrate the evaluation criteria of international capital budgeting decisions and calculation of cost of capital.
- COB5:** To articulate various channels of flow of funds and financial instruments.

UNIT-I: INTRODUCTION TO INTERNATIONAL FINANCIAL MANAGEMENT

An Overview of International Financial Management: Meaning – Features of International Finance – Scope of International Finance – International Financial Management and Domestic Financial Management – Factors influencing Growth of International Finance – International Monetary System (Theory only)
Balance of Payments Accounting: BoP Accounting Principles – Debit and Credit Entries – Balance of Payments Statement (Including Problems)

UNIT-II: FOREIGN EXCHANGE MARKETS & EXCHANGE RATE MECHANISM

Foreign Exchange Market: Features – Major Participants – Spot Market: Features, arbitrage, speculation – Forward Market: Features, arbitrage, hedging. Speculation, Swapping (Including Problems) Exchange Rate Mechanism: Exchange Rate Quotations – Nominal, Real & Effective Exchange Rates – Exchange Rate Determination in Spot Market – Exchange Rate Determination in Forward Market (Including Problems)

UNIT-III: FOREIGN EXCHANGE EXPOSURE


Measurement of Foreign Exchange Exposure: Meaning & Relevance of Foreign Exchange Exposure – Classification of Foreign Exchange Exposure: Transaction Exposure, Operating Exposure & Accounting Exposure (Including Problems) Management of Foreign Exchange Exposure: Need – Hedging of Transaction Exposure – Hedging of Real Operating Exposure – Management of Accounting Exposure (Including Problems)


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UNIT-IV: INTERNATIONAL INVESTMENT DECISION

Foreign Direct Investment: Theories of FDI – Costs and Benefits of FDI – Strategy for FDI – Control of MNCs. (Theory Only) International Capital Budgeting: Evaluation Criteria: Non-discounting Methods and Discounting Methods – Computation of Cash Flow – Cost of Capital: Average Cost of Capital – Cost of Debt – Cost of Equity Shares – Cost of Retained Earnings (Including Problems)

UNIT-V: INTERNATIONAL FINANCING DECISIONS

International Financial Markets: Channels for International Flow of Funds – Changing Structure of the International Financial Market – Selection of Sources and Forms of Funds (Theory Only) International Financial Instruments: Euro Credits: Revolving Credit, Term Credit – Euro Bonds: Straight Bonds, Convertible Bonds, Currency Optional Bonds, FRNs – Euro Currency Deposits: Call Deposits, Term Deposits, Certificates of Deposits – Euro Notes: Commercial paper, NIF, Medium Term notes – Euro Issues: FCCB, GDR, ADR (Theory only)

SUGGESTED READINGS

1. Sharan: International Financial Management, PHI;
2. Avadhani: International Finance, Himalaya;
3. Bharati V Pathak: Indian Financial Management, Pearson;
4. Clark: International Finance, 2e Thomson;
5. Jeevenandam : Foreign Trade Finance and Risk Management, Sultan Chand;
6. Joseph Anbarasu: Global Financial Management, Ane Books Pvt. Ltd.;
7. Kevin S: Fundamentals of International Financial Management, PHI;
8. Madhu Vij: International Financial Management, Excel Books;
9. Jeff Madura: International Financial Management, Cengage;
10. Shapiro: Multinational Financial Management PHI.

COURSE OUTCOMES

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

M.Com305 CO1: Summarize the International Monetary System and articulate a Balance of Payment Statement.

M.Com305 CO2: Deduce the hedging, arbitration and speculation activities in foreign exchange markets and determine the exchange rates.

M.Com305 CO3: Assess the foreign exchange exposures faced by Multi-National Companies.

M.Com305 CO4: Perceive international investment decisions through capital budgeting techniques.

M.Com305 CO5: Appraise various international financial instruments.

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SEMESTER- IV

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

PAPER CODE: M.Com 401
PPW: 5

MAXIMUM MARKS: 70T+30IA
CREDITS : 5

COURSE OBJECTIVE: *To impart inferential skills to the student by using Quantitative Techniques for Business Decisions.*

UNIT WISE COURSE OBJECTIVES

COB1: To gain the understanding of the control charts and importance of Quality products from the manufacturing units. Also, to understand the breakup of Total variations as between the groups or Within the group variations.

COB2: to help the learners to grasp the concept of Association between two or more attributes when the data is of non – metric using Non- tests Parametric.

COB3: Expected to gain the knowledge to analyse the ordinal and nominal data of small sample of a skewed distribution using Non- Parametric tests such as Man Whitney U test, Wilcoxon tests, Kruskal Wallis test etc.

COB4: Trainees are expected to equip with the skills required for taking decisions using the concept of decision theory and game theory in an uncertain environment using inter disciplinary approach my learning the strategies applied by competitors in trade, commerce and Industry.

COB5: To make the learners perceive the concepts of linear programming for a complex business problem in a scientific approach using Mathematical Model created using linear equation in order to reach the optimal solution with the available limited resources of the organization or Enterprise.

UNIT-I: ANALYSIS OF VARIANCE AND STATISTICAL QUALITY CONTROL:

F-test: Meaning and Applications - ANOVA: Assumptions - Procedure - One way and two-way analysis of variance (including Problems).

Statistical Quality Control: Introduction - Chance and Assignable Causes of variation Uses of SQC -Process Control and Product Control - Control Charts for Variables: X - chart - Range chart - Standard deviation chart - Control charts for attributes: C chart – p Chart – np chart.

UNIT-II: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:

Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.

Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction – Uses and limitations of Chi square test – Chi square test for testing the independence of Attribute – Chi square test for goodness of fit (including problems).

UNIT-III: OTHER NON-PARAMETRIC TESTS:

Non- Parametric test, Meaning - Sign Test - Paired Sample Sign Test Mann -Whitney test (UTEST); One Sample Run test Kruskal-Wallis test (H-test); Rank correlation test - Merits and limitations of Non - Parametric test.

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UNIT-IV: STATISTICAL DECISION THEORY AND GAME THEORY:

Statistical Decision Theory: Nature of Decision - State of Nature – Pay off Tables - Expected Pay off - Expected Opportunity Loss – Value of Perfect Information – Types of Decision Situation – Choice of Decision Criteria – Decision Tree Analysis – Decision Making under Uncertainty (including simple problems); Game Theory: Characteristics of Game Theory – Two Persons Zero Sum Game - Maximum and Minimax Strategies – Saddle Point – Dominating Strategy – Mixed Strategy - Limitations of Game Theory (including simple problems with Analytical Formulae and Graphical Methods).

UNIT-V: LINEAR PROGRAMMING (LP):

Linear Programming: Meaning - Requirements for application - Assumptions - Advantages - Application of LP - Formulation of LP problems (including simple problems). Graphical Solutions of LP problems with two variables only (including simple problems).

SUGGESTED READINGS:

1. Levin & Rubin: Quantitative Approaches in Management, Pearson
2. SC. Gupta: Fundamentals of Statistics, Himalaya Publications
3. SP. Gupta: Statistical Methods.
4. Anderson: Quantitative Methods for Business Decision, 8e Thomson
5. Barry Render et al: Quantitative Analysis for Management, PHI
6. Anderson: Introduction to Management Science: Quantitative Techniques for Decision Making, Thomson
7. G. Gopikuttan: Quantitative Methods and Operational Research, Himalaya
8. D.C. Sancheti & VK. Kapoor: Statistics, Sultan Chand & Sons
9. Anand Sharma: Quantitative Techniques for Decision Making Himalaya Publications
10. Shenoy GV: Quantitative Techniques for Managerial Decisions, New Age

COURSE OUTCOMES:

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

M.Com401 CO1: To use the control charts and take the decisions as a manager in producing the Quality products in the place of work. Also, to understand the breakup of Total variations as between the groups or Within the group variations.

M.Com401 CO2: to implement the concept of Association of attributes (Non – Metric data) using Non-Parametric tests in all the practical situations and also in research.

M.Com401 CO3: Expected to use the gained knowledge to analyze the ordinal and nominal data of small sample of a skewed distribution using Non- Parametric tests such as Man Whitney U test, Wilcoxon tests, Kruskal Wallis test etc.

M.Com401 CO4: to take the important decisions in an uncertain environment using inter disciplinary approach by learning the strategies applied by competitors in real business.

M.Com401 CO5: to solve the complex business problem in a scientific approach using Mathematical Model created using linear equation in order to reach the optimal solution with the available limited resources of the organization or Enterprise.

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CORPORATE TAX PLANNING

PAPER CODE: M. Com 402
PPW: 5

MAX MARKS: 70T+30IA
CREDITS: 5

COURSE OBJECTIVE: To acquaint the student with the Theoretical and Practical aspects of tax incentives and assessment of Companies and to make them aware of the basics of GST.

UNIT WISE COURSE OBJECTIVES

Cob 1: To provide insight on computation of taxable income of companies.

Cob 2: To acquire knowledge on tax liability of companies and various taxes applicable for companies.

Cob 3: To acquaint the students with essential components of tax planning.

Cob 4: To acquire knowledge on fundamentals of GST and customs act.

Cob 5: To acquaint the students with various schemes and incentives for export promotion.

Cob 5: To acquire knowledge on fundamentals of GST and customs act.

UNIT-I: ASSESSMENT OF COMPANIES-I:

Meaning of Company - Types of Companies - Computation Procedure - Taxable income - Deductions - Tax Liability - MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Tax on income distributed to Unit holders - Tax on income receipt from venture capital companies and funds (Theory and Problems)

UNIT-II: ASSESSMENT OF COMPANIES – II & OTHER TAXES:

Companies: Computation of total income of companies - Determination of Tax Liability (Problems). Other Taxes: Security Transaction Tax - Tonnage Tax (Theory and Problems).

UNIT-III: TAX PLANNING:

Nature of tax - Essential components in levy of tax - Principles of taxation laws - Concepts of Tax Avoidance, Tax Evasion, Tax Management and Tax Planning : Tax planning with reference to New Industrial Establishment -Location, Nature of Business, Capital Structure Bonus Issues - Dividend Policies (Only Theory). Location, Nature of Business, Capital Structure

UNIT-IV: FUNDAMENTALS OF GST & CUSTOMS ACT:

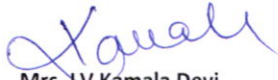
GST Introduction - Registration - Inter & Intra State Acts under GST - Distinction between goods and services - Levy and collection of GST - Exemptions from CST - Place, Time and value of supply input tax credit - Payment of GST. Customs Act-Meaning-Types of Customs Duty- Exemptions (Theory only)

UNIT-V: TAX PLANNING - INCENTIVES AND EXPORT PROMOTION:

Schemes for encouraging exports - Import duty relief schemes - Highlights of Export Oriented Units (EOUs), Special Economic Zones (SEZ), Export Processing Zones (EPZ) - Duty drawback provisions - Other export promotion schemes under EXIM policy (Only Theory).


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SUGGESTED READINGS:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. V.P. Gaur and D.B. Narang Income Tax Law and Practice- Kalyani Publications
3. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
4. CA (Dr.) KM Bansal Taxmann's Fundamentals of GST & Customs Law
5. GST and Customs : K. Bansal, Taxmann Publications
6. V. S. Datey: Indirect taxes, Taxman Publications.
7. Vinod K. Singhania, Monica Singhania- Corporate Tax Planning and Business Tax Procedure- Tax Procedure - Taxmann Publication Pvt. Ltd.

COURSE OUTCOMES

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

M, Com402 CO1: Determine computation of taxable income of companies.

M. Com402 CO2: Assess tax liability of companies.

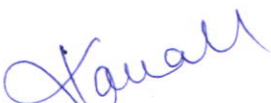
M. Com402 CO3: Learn about essential components of tax planning

M, Com402 CO4: Gain knowledge about the fundamentals of GST and customs act

M. Com402 CO5: Analyse various schemes and incentives for export promotion


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STRATEGIC MANAGEMENT

PAPER CODE: M.Com 403
PPW: 5

MAXIMUM MARKS: 70T+30IA
CREDITS: 5

COURSE OBJECTIVE: *To explore an organisation vision, mission, techniques and internal, external environmental analysis ad also practice of strategy formulation, implementation and evaluation*

UNIT WISE COURSE OBJECTIVES

- COB1:** To expose students to various perspectives and concepts in the field of Strategic Management
COB2: To enable the students to understand the SWOT analysis and components of internal and external environmental analysis of business.
COB3: To provide knowledge to explore an organization's vision, mission, examine principles, techniques and models of organizational and environmental analysis and discuss the theory and practice of strategy formulation.
COB4: To provide knowledge in respect of various issues faced by organizations associated with executing the strategies to find solutions of business problems.
COB5: To help students understand the analytical tools of strategic management.

UNIT I: OVERVIEW OF STRATEGIC MANAGEMENT:

Strategy – Concept –Mintzberg Models of strategy- Levels of Strategy -Strategic Management: Process-Benefits –Guidelines for effective Strategic Management. Strategy, Ethics and Social Responsibility – Need for good corporate Governance – Corporate Citizenship

UNIT II: ENVIRONMENTAL ANALYSIS:

Internal Analysis: Competitive Advantage – Competencies -SWOT Analysis –Resources, Capabilities and Core Competence- Resource Base View of a firm – Key Success Factors – Value Chain Analysis Bench Marking.

External Analysis: Components of External Analysis – Segments of General Environment - Industry's dominant factors- Porter's Five Forces Model –PEST Analysis – Industry Driving forces –Strategic group mapping.

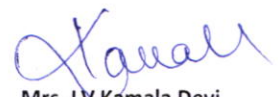
UNIT III: CRAFTING STRATEGY:

Vision and Mission – Significance- Characteristics- Objectives – Types – Setting of Objectives - Factors affecting Strategy – Generic Strategies (Overall Low Cost Provider, focused low cost, Broad Differentiation, focused differentiation, Best-Cost Provider) Other Strategy Choices Strategic Alliances – Mergers and Acquisitions – Vertical Integration – Outsourcing –Offensive Strategies – first mover advantages and disadvantages-diversification –modernization – turnaround.


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UNIT IV: EXECUTING STRATEGY (IMPLEMENTATION OF STRATEGY):

Nature – Organizational Issues (Annual Objectives, Policies, Resource Allocation. Structure, Restructuring, Reengineering, e-reengineering, performance pay, change, conflict, culture, hr issues leadership). Marketing, Finance and Accounting Issues: Segmentation, Targeting, Positioning, Marketing Mix. Finance and Accounting: financing, investment, dividend, budgets. Performance Evaluating (ROI, EVA, and MVA)- Balanced Score Card

UNIT V: EVALUATION OF STRATEGY:

Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers. Strategic Control and Operation Control-Types of Strategic Controls –Process of operation Control Evaluation techniques for strategic and operational control

SUGGESTED READINGS:

1. Thompson and Strickland: Crafting and Executing Strategy, Tata Mcgraw Hill
2. Fred r. David: Strategic Management, PHI
3. Hitt, Ireland and Hoskisson: Strategic Management, Southwestern
4. Vipin Gupta and Others: Business Policy and Strategic Management, PHI

COURSE OUTCOMES

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

M.Com403 CO1: Basic knowledge of strategic management, Levels of Strategy -Strategic Management Process- Guidelines for effective Strategic Management and the main perspectives, frameworks and concepts within strategic thinking as well as companies' mission, vision and corporate social responsibility.

M.Com403 CO2: apply knowledge to know the organizational strategies understanding the internal and external analysis that will be effective for the current business environment.

M.Com403 CO3: Devise strategic approaches to managing a business successfully in a global context

M.Com 403 CO4: Assess the importance of structure, design, culture and working environment to effective strategic management implementation.

M.Com 403 CO5: Analyse and evaluate critically real-life company situations and challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences

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FINANCIAL SERVICES

PAPER CODE: M.Com 404

PPW: 5

MAX. MARKS: 70T+30IA

CREDITS: 5

COURSE OBJECTIVE: *To acquaint the student with Innovative financial services offered to met the varied requirement of both the corporate and individual customers.*

COB1: To give an outline about all fund-based and fee-based financial services and their present scenario.

COB2: To understand about the origin of merchant banking, its scope and progress in India.

COB3: To give an insight about the innovative role of venture capital financing and the different methods of venture financing in India.

COB4: To give an overview about hire purchase and leasing as different forms of financial services and their types.

COB5: To understand about discounting, factoring, forfeiting and their recent developments as financial services.

UNIT-I: INTRODUCTION TO FINANCIAL SERVICES:

Financial Services: Meaning and Classification (Theory)

Fund Based Services: Leasing – Hire Purchase – Factoring – Forfeiting – Bill Discounting – Housing Finance – Insurance Services – Venture Capital – Banking Services – Mutual Fund Services (Theory)

Fee Based Services: Corporate Advisory Services – Stock Broking – Custodial Services – Credit Rating – New Financial Products and Services: Merchant Banking – Loan Syndication – Securitization (Theory)(Only Conceptual Clarity)

UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE:

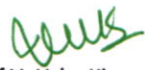
Leasing: Financial Lease and Operating Lease - Lease Vs. Hire Purchase - Types of Financial Leasing - Advantages of Leasing -Consideration under Lease Vs. Buy Decision - Leasing in India - Problems of Leasing Companies - RBI Guidelines on leasing and finance companies (Theory)

Hire Purchase: Terms of the Agreement under Hire Purchase - Types of Hire Purchase – Advantages (Theory)

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 (Theory).

UNIT-III: MUTUAL FUNDS:

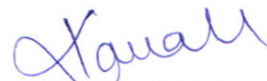
Mutual fund - Fund unit Vs. Equity share - Importance of Mutual funds - Types of Mutual funds: Close ended funds - Open ended funds, Income funds, Growth funds - Risks involved -Organization of firm - Facilities available to investors - Guidelines from the Government of India -Recent reforms in mutual 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.


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UNIT-IV: DISCOUNTING, FACTORING AND FORFAITING:

Discounting and Factoring: Meaning of Discounting - Factoring: Meaning, Modus Operandi of factoring scheme, Terms and conditions in factoring agreement - Function of factoring services - Types of factoring - Role of Banks in providing discounting, factoring and forfaiting services, Cost of factoring and pricing of factoring services, Benefit to the clients, Export factoring

Forfaiting: Factoring Vs. Forfaiting - Advantages and limitations of forfaiting - Forfaiting in India (Theory)

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.

SUGGESTED READINGS:

1. M.Y. Khan: Financial Services, Mc Graw Hill;
2. Gordon: Financial Markets and Services, Himalaya;
3. Gurusamy: Financial Services & Markets, Thomson;
4. Avadhani: Marketing of Financial Services, Himalaya;
5. Madura: Financial Institution & Markets, Thomson;
6. Pathak: Financial Markets and Services, Pearson;
7. Akbar Ali Khan & Sudershan: International Trade & Finance, Himalaya.

COURSE OUTCOMES

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

M.Com404 CO1: Define Financial Services and analyze the various fund and fee based services

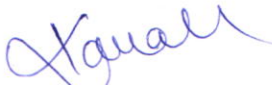
M.Com404 CO2: Compare the different types of lease, Lease and hire Purchase system, analyse the policy of housing finance in India, and discuss guidelines on leasing and finance companies, Hire Purchase and Role of Housing Finances in India .

M.Com404 CO3: Evaluate Mutual funds in India , Compare the different types of Mutual Funds, Interpret the factors to be considered in selection of Mutual Fund.

M.Com404 CO4: Assess the various developments in financial services like Factoring and Forfaiting and compare these services.

M.Com404 CO5: Elaborate the concept of Securitization, its mechanism and compare the different types of securitized assets. Also evaluate the future prospects of securitization India.


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FINANCIAL DERIVATIVES

PAPER CODE: M.Com 405
PPW: 5

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

COURSE OBJECTIVE: To make student efficient in the area of derivatives, giving them the knowledge of basics in Derivatives such as Forwards, Futures, Options and Swaps etc.

UNIT WISE COURSE OBJECTIVES

- COB1:** To demonstrate the features and types of derivatives, its evolution and trading in India.
COB2: To determine the forward and futures price, outline the futures trading mechanism.
COB3: To apply the option pricing models in estimating the option prices.
COB4: To illustrate the various types of swaps and its usage for managing risk.
COB5: To apply stock index futures for managing a portfolio.

UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES

Financial Derivatives: Definition - Features - Types - Uses - Critiques - History of Derivatives Markets – Financial Derivatives Indian Scenario - Evolution of Derivatives in India - Benefits of Derivatives - Equity Derivatives - Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India (Theory)

UNIT- II: FORWARDS AND FUTURES

Forwards and Futures: Meaning - Distinction between Forwards and Futures Contracts - Future Terminology and Types of Financial Future Contracts - Future Payoffs - Operation of Traders in Futures Market - Growth of Futures Market in India - Futures Market Trading Mechanism - Forward Market Trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future Prices of Specific Assets - Futures on Commodities - Theory of Futures Prices - Recommendations of L.C Gupta Committee (Theory)

UNIT- III: OPTIONS

Options: Concept of Option - Futures Vs. Options - Determinants of Option Prices - Black Scholes Option Pricing Model - Binomial Pricing Model (Including Problems)

UNIT- IV: SWAPS

Swaps: Concept and Nature - Evolution of Swaps Market - Features of Swaps - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap - Using Swap to Manage Risk - Pricing and Valuing Swaps (Including Problems)

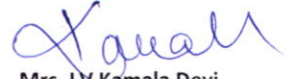
UNIT- V: STOCK INDEX FUTURES

Stock Index Futures: Concept of Stock Index - Stock Index Futures - Stock Index Futures as a Portfolio Management Tool – Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market (Including Problems)


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Chairman, BOS,
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Bhavans Vivekananda College.



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-50094
Re-accredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE

M.COM w.e.f. 2022-23 CBCS

SUGGESTED READINGS:

1. S. L. Gupta: Financial Derivatives: Theory, Concept and Problems, PHI;
2. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk Management, Oxford;
3. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage;
4. Rajiv Srivastava: Derivatives and Risk Management, Oxford Higher Education; 5. John C Hull: Options, Futures and Other Derivatives, Pearson;
6. Jayanth Rama Varma: Derivatives and Risk Management, TMH;
7. Mishra Financial Derivatives, Excel;
8. Prafulla Kumar Swain: Fundamentals of Financial Derivatives, HPH;
9. R. Amuthan: Financial Derivatives, HPH;
10. Sundaram Janakiramanan: Derivatives and Risk Management, Pearson.

COURSE OUTCOMES

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

M.Com405 CO1: Recall the features and types of derivatives and its evolution in India.

M.Com405 CO2: Determine the forward contract price and futures contract price.

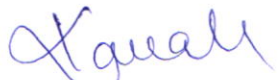
M.Com405 CO3: Estimate the option price by applying option pricing models.

M.Com405 CO4: Make use of swaps for managing risks.

M.Com405 CO5: Utilize stock index futures as a portfolio management tool.


Prof V. Usha Kiran,
Department of Commerce,
Osmania University
OU Nominee

Senior Professor
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PROJECT

PAPER CODE: MCom PR
PPW: 8

MAX. MARKS: 50P+50VV
CREDITS : 4

Course Objective: This course aims at perceiving practical problems/ phenomenon/ situation by undertaking the Project work. To provide an opportunity to identify, define and analyze problems and issues and integrate knowledge in arriving at the solutions/suggestions in a business context.

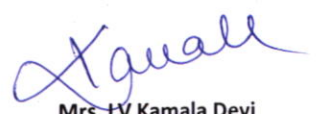
GUIDELINES FOR PROJECT WORK

Project work is a part of the prescribed curriculum to M. Com students.

- 1) Project work is allotted to individual students.
- 2) At the end of Semester-IV, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 50 marks and conduct Viva-Voce examination for 50 marks. The award lists duly signed would be sent the Controller of Examinations.
- 3) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 4) Students must ensure that they maintain regular contact with their supervisor and also that they provide the supervisor with drafts of their work at regular intervals.
- 5) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.
- 6) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.


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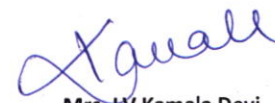
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