

M.Com. (CBCS)

(Applicable to the batch of students admitted in the academic year 2023-24 and onwards)

SYLLABUS



FACULTY OF COMMERCE,
MAHATMA GANDHI UNIVERSITY
NALGONDA - 508254 T.S.

2023

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Board of Studies in Commerce
Mahatma Gandhi University,
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MAHATMA GANDHI UNIVERSITY, FACULTY OF COMMERCE. PROGRAMME: M.Com.
SEMESTER WISE CREDIT PATTERN ALONG WITH SUBJECT TITLES TO BE IMPLEMENTED FROM 2023-24 A.Y. ONWARDS

SEMESTER I											
S. No.	Code	Title of the Paper	THPW	Credits	ESED	MARKS					
						IA	A	S	LPE	ESE	TOTAL
1.	COMM 1 DCC - I	Managerial Economics	4	4	3 Hrs	20	5	5	-	70	100
2.	COMM 2 DCC - II	Principles of Marketing	4	4	3 Hrs	20	5	5	-	70	100
3.	COMM 3 DCC - III	Organisation Theory & Organisation Behaviour	4	4	3 Hrs	20	5	5	-	70	100
4.	COMM 4 DCC - IV	Financial Management	4	4	3 Hrs	20	5	5	-	70	100
5.	COMM 5 DCC - V	Indian Accounting Standards	4	4	3 Hrs	20	5	5	-	70	100
TOTAL			20	20		100	25	25	-	350	500

SEMESTER II											
S. No.	Code	Title of the Paper	THPW	Credits	ESED	MARKS					
						IA	A	S	LPE	ESE	TOTAL
6.	COMM 6 DCC - I	Research Methodology & Statistical Analysis	4	4	3 Hrs	20	5	5	-	70	100
7.	COMM 7 DCC - II	International Business and Business Environment	4	4	3 Hrs	20	5	5	-	70	100
8.	COMM 8 DCC - III	Marketing Management	4	4	3 Hrs	20	5	5	-	70	100
9.	COMM 9 DCC - IV	Investment Management	4	4	3 Hrs	20	5	5	-	70	100
10.	COMM 10 DCC - V	Advanced Managerial Accounting	4	4	3 Hrs	20	5	5	-	70	100
11.	Add on Course	a. Communicative English b. Human Values & Ethics	2	2	2 Hrs	10	5	-	-	35	50
TOTAL			22	22		110	30	25	-	385	550

SEMESTER III											
S. No.	Code	Title of the Paper	THPW	Credits	ESED	MARKS					
						IA	A	S	LPE	ESE	TOTAL
12.	COMM 11 DCC - I	Quantitative Techniques for Business Decision	4	4	3 Hrs	20	5	5	-	70	100
13.	COMM 12 DCC - II	E-Commerce	4 (3T+1P)	4	3 Hrs	20	5	5	20	50	100
14.	COMM 13 DCC - III	Cost Accounting & Control	4	4	3 Hrs	20	5	5	-	70	100
15.	COMM 14 DEC - I	Specialization**	4	4	3 Hrs	20	5	5	-	70	100
16.	COMM 15 DEC - II	Specialization**	4	4	3 Hrs	20	5	5	-	70	100
17.	ID /Open Elective	a. Consumer Affairs b. Corporate Governance	2	2	2 Hrs	10	5	-	-	35	50
TOTAL			22	22		110	30	25	20	365	550

SEMESTER IV											
S. No.	Code	Title of the Paper	THPW	Credits	ESED	MARKS					
						IA	A	S	LPE	ESE	TOTAL
18.	COMM 16 DCC - I	Human Resources Management	4	4	3 Hrs	20	5	5	-	70	100
19.	COMM 17 DCC - II	Corporate Taxation & Planning	4	4	3 Hrs	20	5	5	-	70	100
20.	COMM 18 DCC - III	Strategic Management	4	4	3 Hrs	20	5	5	-	70	100
21.	COMM 19 DEC - I	Specialization**	4	4	3 Hrs	20	5	5	-	70	100
22.	COMM 20 DEC - II	Specialization**	4	4	3 Hrs	20	5	5	-	70	100
23.	COMM 21	Project Work	*	4	-	-	-	-	-	50VV+50D	100
TOTAL			20	24		100	25	25	-	450	600
GRAND TOTAL			84	88		420	110	100	20	1550	2200

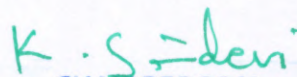
ID: Inter Disciplinary/ Open Elective – Paper in Third Semester offered by Commerce Department; THWP: Teaching Hours per Week; ESED: End-Semester Examination Duration; VV: Viva-Voce; LPE: Lab Practical Examination; D: Dissertation; T: Theory; P: Practical; ** Area of Specialization; Project Work: Per Teacher Supervisor / Guide One Hour per week is allotted irrespective of the number of students guided.

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** AREA OF SPECIALIZATION			
S.No.	Specialization	Semester-III	Semester-IV
I.	Finance (F)	(1) IFM: International Financial Management (2) SAPM: Securities Analysis and Portfolio Management	(3) FS: Financial Services (4) FD: Financial Derivatives
II.	Accounting (A)	(1) ACA: Advanced Corporate Accounting (2) FSA: Financial Statement Analysis	(3) ACA: Advanced Cost Accounting and Control (4) M&A: Mergers and Acquisitions
III.	Marketing (M)	(1) SM: Services Marketing (2) CB: Consumer Behaviour	(3) SCM&CRM: Supply Chain Management & Customer Relationship Management (4) IM: International Marketing
IV.	Taxation (T)	(1) DT: Direct Taxation (2) IDT: Indirect Taxation	(3) TP: Tax Planning (4) Int. Tax: International Taxation
V.	International Business (IB)	(1) IFM: International Financial Management (2) ITTP: International Trade – Theory and Practice	(3) IBE: International Business Environment (4) IM: International Marketing
VI.	Insurance (I)	(1) PPLHI: Principles and Practice of Life and Health Insurance (2) PPGI: Principles and Practice of General Insurance	(3) AS: Actuarial Science (4) RP: Retirement Planning
VII.	Banking (B)	(1) EB&FS: E-Banking and Financial Services (2) BT: Banking Technology	(3) IB: International Banking (4) CB: Central Banking
VIII.	E-Commerce (E-Com)	(1) NCS: Netiquettes and Cyber Security (2) NIPS: Network Infrastructure and Payment System	(3) BME: Business Models for E-Commerce (4) LSOIE: Legal Security in E-Commerce
IX.	Computer Applications (CA)	(1) RDBMS: Relational Data Base Management Systems (2) CL: Cyber Laws	(3) AE: Advanced Excel (4) WD: Web Designing

Note:

- 1) O, A, B, C, D, E and F grades are awarded on the basis of marks secured as per the directive given by the University.
- 2) For each paper there will be semester examination for 70 marks and 30 marks for internal assessment [20 marks for tests (average of the two tests), 5 marks for assignment and 5 marks for the Seminar in the subject].
- 3) Consumer Affairs and Corporate Governance papers are Open Electives Papers.


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PROJECT GUIDELINES

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

- 1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.
- 2) The topic is to be selected carefully with the help of supervisor.
- 3) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
- 4) The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.
- 5) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.
- 6) The External Examiners will examine the following in Project Report:
 - a) Literature Survey on the Topic Chosen.
 - b) Method of Data Collection.
 - c) Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
 - d) Analysis and inference and implication of the study.
 - e) Overall linkage between objectives, methodology, findings and suggestions.
 - f) Bibliography and References.

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SEMESTER-I

PAPER CODE: COM I: Core-I

MANAGERIAL ECONOMICS

Objective: to impart conceptual and practical knowledge of managerial economics.

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 (Theoryonly).

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).

SUGGESTED READINGS:

1. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI,2002.
2. Managerial Economics, Ahuja. H.L, S. Chand, NewDelhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi2004.

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PAPER CODE: COM2: Core-II
PRINCIPLES OF MARKETING

Objective: to familiarize the Students with basic concepts of Marketing

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, Personal and Influential Marketing - 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

SUGGESTED READINGS:

1. Marketing Management - Philip Kotler - PearsonEducation/PHI
2. Marketing Management - Rajan Saxena - Tata McGrawHill
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, PearsonEducation
5. Basic Marketing - Perreault and McGarthy - Tata McGrawHill
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, NewDelhi
9. Marketing Management - S.Jayachandran -TMH
10. Rajan Saxena: MarketingManagement
11. Stanton WJ: Fundamental ofMarketing,
12. Assael: ConsumerBehaviour,Thomson.

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ORGANISATION THEORY AND BEHAVIOUR

Objective: to familiarize the students with the concepts and dimensions of Organization Theory & Behaviour.

UNIT 1: 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 and LEADERSHIP:

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

Leadership : Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Fielder, Path goal, Tri-dimensional – Inspirational approaches

UNIT IV: ORGANISATIONAL POWER , POLITICS, CONFLICT, STRESS MANAGEMENT & CHANGE:

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.

Change – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

Concept of Stress - Potential Sources of Stress - Individual Differences - Cultural Differences - Consequences of Stress - Managing Stress

SUGGESTED READINGS:

1. Robins P.Stephen & Judge: Organizational Behavior, Pearson, NewDelhi.2007
2. Greenberg and Baron: Behaviour in Organisation
3. Daft: Organisation Theory and Design, Thomson2005
4. Fred Luthans: Organizational Behavior, Me Graw Hill, NewDelhi.
5. Nahavandi: Organizational Behaviour,sage.
6. Nelson: Organisational Behaviour, 3e, Thomson2006
7. Aswathappa: Organizational Behavior, HimalayaPublisher.
8. Jones G R :Organizational Theory, Pearson Education, NewDelhi
9. Shashi Gupta & Rosy: Organisation Behaviour—KalyaniPublication
10. Hellriegel: Organisational Behaviour, 10e, Thomson2006.
11. SharmaVVS: Organisational Behaviour,JaicoPublication

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Objective: to introduce the functions of Financial Management; and to acquaint the student with various techniques of Financial Management.

UNIT-I: 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-II: 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)

UNIT-III: 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-IV: 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 PV.: 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 RK Sharma: Financial Management, Kalyani, 10.Solemen Ezra & Pringle John J:An Introduction to Financial Management, PH. 11.Srivatsava R.M: Essential of Business Finances, Himalaya, 12.Sudarsan Reddy G:Financial Management, Himalaya, 13.Van Horn, James C:Finl Management, PH.

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INDIAN ACCOUNTING STANDARDS

Objective: to familiarize the student with accounting standards and financial reporting practices.

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). (Theoryonly)

UNIT-II: INDIAN ACCOUNTING STANDARDS (IND AS-1 to 27):

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 – Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – Ind AS-27: Separate financial statements (Theory only)

UNIT-III: INDIAN ACCOUNTING STANDARDS (IND AS-28 to 103):

Overview of Indian Accounting Standards: (Ind AS-28 to Ind AS-103): – 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 – Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-102: Share based payments – Ind AS-103: Business Combinations (Theory only)

UNIT-IV: INDIAN ACCOUNTING STANDARDS (IND AS-104 to 115) :

Overview of Indian Accounting Standards: (Ind AS 104 to Ind AS 115):– 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 – 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 Practicel Himalya Publishing Company, NewDelhi.
2. Porwal L.S. —Accounting Theoryl Tata McGraw-hill Publishing Company, NewDelhi.
3. Rawat D.S. —Accounting Standardsl Taxmann Allied Services Private Limited, NewDelhi.
4. Rawat D.S. —Ind ASs Converged IFRSl Taxmann Allied Services Private Limited, NewDelhi.
5. Kamal Garg —Ind AS & IFRSl KG Management Advisors LLP, New Delhi,2017
6. KamalGarg—IFRSConceptsandApplicationslBharatLawHousePvt.Limited,NewDelhi.
7. GhoshT.P.—IFRSsforFinanceExecutivesl,TaxmannAlliedServicesPrivateLimited,NewDelhi.
8. Gupta R.L & Radhaswamy —Advanced AccountancyI Sultan Chand & Sons, NewDelhi.

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.

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SEMESTER-II

PAPER CODE: COM 6: Core VI

RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

OBJECTIVE: *Objective of this course is to develop research orientation among the students and develop analytical skills.*

UNIT-I: INTRODUCTION TO RESEARCH AND DATA COLLECTION:

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.

Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques.

UNIT-II: PRESENTATION, ANALYSIS OF DATA, INTERPRETATION AND REPORT WRITING:

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).

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-III: 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-IV: SAMPLING OF VARIABLES:

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. D C Sancheti & V K Kapoor, Statistics
6. SP. Gupta: Statistical Methods.,
7. Keller: Statistics for Management & Economics.,
8. Anderson: Statistics for Business and Economics.

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INTERNATIONAL BUSINESS AND BUSINESS ENVIRONMENT

Objective: to familiarize and acquaint the students with the knowledge of business environment and latest development in business environment.

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, PRIVATIZATION AND GLOBALISATION:

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.

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 - III: 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 - IV: 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, G-20—India's Trade Policy.

SUGGESTED READINGS:

Books:

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
4. Menipaz: International Business:sage.
4. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand &Co.
5. S.K.Misra & V.K.Puri: Indian Economy -Himalaya
6. 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; BusinessStandard.

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PAPER CODE: COM 8: Core-VIII
MARKETING MANAGEMENT

Objectives: To understand the components of Marketing mix in detail.

UNIT-I: PRODUCT MANAGEMENT & PRICE 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. 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-II: 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-III: 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-IV: DIGITAL MARKETING, MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH:

Digital Marketing: The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world - latest practices.- Understanding the relationship between content and branding and its impact on sales, search marketing, mobile marketing, video marketing, and social-media marketing. Online campaign management; overview of search engine optimization (SEO)

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.

SUGGESTED READINGS:

1. Marketing Management - Philip Kotler - Pearson Education/PHI
2. Marketing Management - Rajan Saxena - Tata McGrawHill
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 McGrawHill
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

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PAPER CODE: COM 9: Core IX
INVESTMENT MANAGEMENT

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-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 – INDIVIDUAL ASSET AND PORTFOLIO

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).

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).

UNIT-IV: 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, J. Jordan: Security Analysis & Portfolio Management, PHI.,
9. Strong: Portfolio Construction and Management. PHI.,
10. Sharpe et al: 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.,

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PAPER CODE: COM10 : Core X
ADVANCED MANAGERIAL ACCOUNTING

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

UNIT-I: ANALYSIS OF FINANCIAL STATEMENTS:

Financial Statements – Meaning – Objectives – Types – Uses – Limitations -Techniques of analysis of financial statements: Ratio Analysis: Meaning – Types of Ratios- DuPont Analysis. **(Including problems)**
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 , RESPONSIBILITY ACCOUNTING & INFLATION ACCOUNTING:

Human Resources Accounting – Concept – Objectives – Approaches- Limitations (Theory only) Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (including problems)

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

UNIT-III: FINANCIAL MEASURES OF PERFORMANCE:

Introduction – Return On Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Theory only)
Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard measures into a single strategy. **(Including Simple Problems)**

UNIT-IV: CONTEMPORARY ISSUES IN MANAGEMENT ACCOUNTING:

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

ii. Mergers and Acquisitions: Introduction – Forms of Combinations – Reasons for Mergers – Legal and Procedural aspects of merger – Valuation of firms – Forms of financing a merger – Capital structure after merger and consolidation – Financial problems of merger and consolidation – Accounting for Amalgamations – SEBI Regulations. **(Including problems)**

SUGGESTED READINGS:

1. Sharma RK & Shashi K. Gupta: —Management Accounting- Principles & Practice|| Kalyani Publishers, Jawaharlal —Accounting Theory & Practice|| Himalya Publishing Company, New Delhi.
2. Gupta S.P. —Management Accounting|| Sahitya Bhavan Publications, Agra.
3. Jain S.P. & Narang K.L. -Accounting Theory & Management Accounting|| Kalyani Publishers,
4. Robert S. Kaplan & Anthony A. Atkinson -Advanced Management Accounting|| PHI.
5. Rustagi R.P. -Management Accounting||, Galgotia Publishing Company, New Delhi.
6. Ronald W. Hilton, -Managerial Accounting||, Tata McGraw-Hill Publishing Company, New Delhi.
7. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young and G. Arun Kumar.
8. Management Accounting – Information for Decision Making and Strategy Execution||. Pearson Education, New Delhi.
9. Ambrish Gupta —Financial Accounting for Management An Analytical Perspective||. Pearson Education (Singapore) Pte. Ltd./Dorling Kindersley (India) Pvt. Ltd., 3rd Edition.
10. Belverd E. Needles, Jr. —Financial Accounting||, Houghton Mifflin Company, USA.

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

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