

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

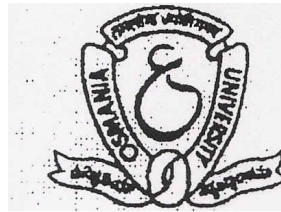
**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

# **M.Com. (CBCS)**

## **SYLLABUS**

### ***SEMESTER – I & II***



**FACULTY OF COMMERCE  
OSMANIA UNIVERSITY  
HYDERABAD- 500 007, T.S.**

**2022**

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, OU

**DEPARTMENT OF COMMERCE, O.U.**

**M.Com. Course Structure (CBCS) - 2022**

**FIRST SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Com 1 : Core – I	Indian Accounting Standards	5	5	3 Hrs	20	10	70	100
2.	Com 2 : Core – II	Managerial Economics & Business Environment	5	5	3 Hrs	20	10	70	100
3.	Com 3 : Core – III	Marketing Management	5	5	3 Hrs	20	10	70	100
4.	Com 4 : Core – IV:	Financial Management	5	5	3 Hrs	20	10	70	100
<b>Total</b>			<b>20</b>	<b>20</b>	<b>-</b>	<b>80</b>	<b>40</b>	<b>280</b>	<b>400</b>

**SECOND SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
5.	Com 5: Core – I	Advanced Managerial Accounting	5	5	3 Hrs	20	10	70	100
6.	Com 6: Core – II	Organization Behavior & Human Resource Management	5	5	3 Hrs	20	10	70	100
7.	Com 7: Core – III	E-Commerce	5	5	2 Hrs	15 IA	35 LPE	50	100
8.	Com 8: Core – IV:	Investment Management	5	5	3 Hrs	20	10	70	100
<b>Total</b>			<b>20</b>	<b>20</b>	<b>-</b>	<b>75</b>	<b>65</b>	<b>260</b>	<b>400</b>

(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**THIRD SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
9	Com: 9 Core – I	Research Methodology & Quantitative Techniques	5	5	3 Hrs	20	10	70	100
10	Com: 10 Core – II	Cost Accounting and Control	5	5	3 Hrs	20	10	70	100
11	Com: 11 Elective-I	Elective-I	4	4	3 Hrs	20	10	70	100
12	Com: 12 Elective-II	Elective-II	4	4	3 Hrs	20	10	70	100
	Seminar .....		<b>2</b>	<b>2</b>	-	-	-	25*	25
<b>Total</b>			<b>20</b>	<b>20</b>	-	80	40	305	425

\*25=15W+10PR

**FOURTH SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	ESED	Marks			
						IA	Assignment	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13	Com:13 Core – I	Strategic Management	5	5	3 Hrs	20	10	70	100
14	Com:14 Core – II	Taxation	5	5	3 Hrs	20	10	70	100
15	Com:15 Elective–III	Elective–III	4	4	3 Hrs	20	10	70	100
16	Com: 16	Project Work	6	6	---	50	-	100	150
<b>Total</b>			<b>20</b>	<b>20</b>	-	<b>110</b>	30	310	450
<b>GRAND TOTAL</b>			<b>80</b>	<b>80</b>	-	<b>345</b>	<b>175</b>	<b>1155</b>	<b>1675</b>

THWP = Teaching Hours Per Week;

ESED=End-Semester Examination Duration;

DESE = Duration of End-Semester Examination;

LPE=Lab Practical Examinations;

W=Write-up;

PR=Presentation;

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**ELECTIVE PAPERS:**

**Area of Elective**

1. **Accounting**
2. **Finance**
3. **Marketing**
4. **Human Resource Management**
5. **Taxation**
6. **Banking**
7. **Business Analytics**
8. **E-Commerce**
9. **Entrepreneurship Development**
10. **Computer Applications**

**Note:** *The detailed syllabus for M.Com III & IV semesters, elective papers and project work guidelines will be prepared in due course.*

-\*-

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-I  
PAPER - I  
INDIAN ACCOUNTING STANDARDS**

PAPER CODE: COM 1: Core-I

Total Marks: 70+30=100

THPW: 5; Credits: 5

ESED: 3 HRS

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

**UNIT-I: INTRODUCTION:**

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

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

**Overview of Indian Accounting Standards: (Ind AS-1 to Ind-AS-24):** Ind AS-1: Presentation of financial statements – Ind AS-2: Inventories – Ind AS-7: Cash flow statements - Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS -12: Income taxes – Ind AS-16: Property, Plant and Equipment –Ind AS-19: Employee benefits – Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance – Ind AS-21: The effects of changes in foreign exchange rates -Ind AS- 23: Borrowing costs – Ind AS-24: Related party disclosure – **(Theory only)**

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

**Overview of Indian Accounting Standards: (Ind AS-27 to Ind AS-41):** Ind AS-27: Separate financial statements – Ind AS-28: Investments in associates and Joint ventures – Ind AS-29: Financial Reporting in Hyper Inflationary economies – Ind AS-33: Earnings Per Share – Ind AS-34: Interim financial reporting – Ind AS-36: Impairment of assets – Ind AS-37: Provisions, contingent liabilities and contingent assets – Ind A-38: Intangible assets – Ind AS-40: Investment property – Ind AS-41: Agriculture. **(Theory only)**

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

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

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

**Overview of Indian Accounting Standards: (Ind AS: 32, Ind AS:107 to Ind AS:116):** Ind AS:32, Ind AS: 107 & Ind AS: 109: Financial Instruments – Recognition, Presentation & Disclosure – Ind AS-108: Operating segments – Ind AS-109: Financial instruments – Ind AS-110: Consolidated financial statements – Ind AS-111: Joint arrangement - Ind AS – 112: Disclosure of interest in other entities – Ind AS-113: Fair Value Measurement –Ind AS-114: Regulatory Deferral Accounts – Ind AS-115: Revenue from Contracts with customers – Ind-AS-116: Leases **(Theory only)**.

**SUGGESTED READINGS:**

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

**JOURNALS & NEWS PAPERS:**

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

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-I**

**PAPER - II**

**MANAGERIAL ECONOMICS & BUSINESS ENVIRONMENT**

PAPER CODE: COM 2: Core-II

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

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

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

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

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

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

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

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

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

**UNIT-III: MARKET STRUCTURE:**

Market Structure and its Classification into Perfect and Imperfect Markets– Perfect Competition – Characteristics – Equilibrium Price Determination – Shut Down Decision

Monopoly: Characteristics, Allocative Inefficiency, Income Transfer and Rent Seeking – Price Discrimination-

Monopolistic Competition: Characteristics –Price and Output Determination in the Short Run and Long Run

Oligopoly: Characteristics – Price Rigidity and Kinked Demand Model (Theory Only)

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

Business Environment- Concept- Economic Planning- NITI Aayog- Liberalisation- Economic Reforms (Second Generation Reforms)

Concept of Privatisation – Forms of Privatisation- Privatisation in India (Impact & Issues)

Globalisation-Meaning- Drivers- Modes of Entry

**UNIT V- INTERNATIONAL BUSINESS ENVIRONMENT:**

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

**SUGGESTED READINGS:**

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

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-I  
PAPER - III  
MARKETING MANAGEMENT**

PAPER CODE: Com 3: Core – III

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

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

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

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

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

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

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

Target Market-Concept-Market Targeting Strategies (Mass, segmented, niche and micro marketing)- Concept of Positioning- Bases of Positioning- Positioning Maps

(Note: Create positioning maps for 10- 15 brands in FMCG sector/automobile sector/IT sector etc).

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

Meaning of Marketing Planning & Analysis- Contents of a Marketing Plan- Marketing Implementation & Control (Organising the marketing department- marketing controls- Annual, Profitability, Efficiency and Strategic controls)

(Note: Take income statements of two competing companies and perform marketing profitability analysis for these companies).

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

(Note: Apply consumer behaviour models for analyzing consumer behavior towards a consumer product)

Business Markets: Nature of buying unit- Participants in business buying- Business buying process.

(Note: Chalk out the buying process of a Paper Manufacturer / Textile Mill/ Computer Assembling Business etc).

**UNIT- III PRODUCT AND PRICE MANAGEMENT:**

Meaning of Product- Product Levels- Product Classification- Product Mix Decisions- New Product Development Process- Product Life Cycle Strategies- Branding- Packaging- Labeling

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

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

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

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

**UNIT- IV PROMOTION AND PLACE MANAGEMENT**

Promotion Mix -Elements – Advertising: Objectives- Budget – Media- Effectiveness- Personal Selling: Steps - Sales

Promotion: Objectives, Tools - Public Relations and Publicity: Public Relations Tools- Direct Marketing & its Forms

Marketing Channels- Channel levels- Channel Types- Channel Design Decisions- Channel Management Decisions- Channel Conflict- Conflict Resolution-Wholesaling- Types of wholesaler- Retailing: Format of retail stores.

**UNIT-V: DEVELOPMENTS IN MARKETING:**

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

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

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

(Note: Analyse sustainable marketing practices of Indian companies)

Marketing Analytics-Components- Marketing Analytics Tools.

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

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SUGGESTED READINGS:**

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



*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-I  
PAPER - IV  
FINANCIAL MANAGEMENT**

PAPER CODE: Com 4: Core – IV

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

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

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

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

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

**UNIT-II: CAPITAL BUDGETING:**

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

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

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

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

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

**UNIT-IV: FINANCING DECISIONS:**

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

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

**UNIT-V: DIVIDEND DECISIONS:**

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

**(b) Dividend Theories:** Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems)

**SUGGESTED READINGS:**

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

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-II  
PAPER - I  
ADVANCED MANAGERIAL ACCOUNTING**

PAPER CODE: Com 5: Core – I  
THPW: 5; Credits: 5

Total Marks: 70+20+10=100  
DSED: 3 HRS

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

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

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

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

Responsibility Accounting – Concept – Steps – Responsibility Centre – Types of Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre and Investment Centre – Preparation of Responsibility accounting reports (Including problems).

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

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

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

Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems)

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

Introduction – Return on Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Simple problems only)

Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory only).

**UNIT V: MANAGERIAL DECISION MAKING:**

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

**SUGGESTED READINGS:**

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

**JOURNALS & NEWS PAPERS:**

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

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-II**

**PAPER -II**

**ORGANISATION BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT**

PAPER CODE: Com 6: Core – II

Total Marks: 70+20+10=100

THPW: 5; Credits: 5

ESED: 3 HRS

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

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

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

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

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

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

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

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

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

Human Resource Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager HRM Policies Human Resource Development (HRD): Concept - Scope - Objectives- Job Design - Approaches - Job Analysis: Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning. Recruitment: Objectives - Sources of recruitment – Selection: Selection - Procedure – Tests and Interview - Placement - Induction - Promotion – Transfer.

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

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

**SUGGESTED READINGS:**

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

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-II  
PAPER -III  
E- COMMERCE**

PAPER CODE: COM 7: Core-III

THPW: 5 (4T+2P) ; Credits: 5

Total Marks: 50EE+15IA+35LPE=100

ESED: 3 HRS

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

**UNIT-I: INTRODUCTION:**

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

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

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

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

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

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

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

**UNIT-V: ADVANCED EXCEL:**

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

**SUGGESTED READINGS:**

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

*(Applicable to the batch of students admitted in the academic year 2022-2023 onwards)*

**M.Com. (CBCS)**

**FACULTY OF COMMERCE, OU**

**SEMESTER-II  
PAPER -IV**

**INVESTMENT MANAGEMENT**

PAPER CODE: COM 8: Core-IV

Total Marks: 70+20+10=100

THPW: 5 ; Credits: 5

ESED: 3 HRS

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

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

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

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

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

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

**(b) Secondary Market:** Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory)

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

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

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

**(b) Risk:** Meaning – Sources of Risk – Market Risk – Interest Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –  $\beta$  as a Measure of Risk (Including Problems)

**UNIT-IV: PORTFOLIO ANALYSIS:**

**(a) Portfolio Analysis:** Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)

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

**UNIT-V: PORTFOLIO SELECTION:**

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

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

**SUGGESTED READINGS:**

(1) Agarwal: A Guide to Indian Capital Market, New Delhi; (2) Bhalla, V.K: Investment Management, S. Chand & Co.; (3) Fabozzi, Frank J: Investment Management, Prentice Hall; (4) Fischer, Donald, E. and Ronald, J. Jordan: Security Analysis & Portfolio Management, PHI; (5) Kevin, S: Security Analysis & Portfolio Management, PHI; (6) Mayo: Investments, Thomson; (7) Preeti Singh: Investment Management, HPH; (8) Reilly: Investment Analysis and Portfolio Management, Thomson; (9) Sharpe et al: Investments, PHI; (10) Strong: Portfolio Construction and Management, PHI.

-:-