

SDLCE : KAKATIYA UNIVERSITY
M.Com. : Previous, Syllabus

Paper - I MANAGERIAL ECONOMICS

Unit-I

Managerial Economics: nature - scope- Basic concepts- Factors influencing decision making process – Theory of firm – Alternative objectives of firm – Demand function – Law of Demand – Elasticity of Demand – forecasting – Methods of demand forecasting.

Unit-II

Cost and Production Analysis: Cost Concepts – Types of costs short run and long run average cost curves – cost function – production function – types of production function.

Unit- III

Structure of Market and Competition: Price and output decision in different competitive situations– Perfect competition – Monopoly - Monopolistic competition – Oligopoly – State intervention in Pricing. Nature and theories of Profit

Unit- IV

Business Environment – Concept and significance – Interaction between business firm and its environment. Environmental scanning - Economic Environment – Economic systems – Nature of Indian Economic System – Economic Policies - Role of Government in Economic Development.

Unit- V

Political & Legal Environment – Political Institutions- Legislature – Executive- Judiciary, Legal framework of the business. Social Environment – Business and society, Social responsibilities of business – Ecological and Environmental factors influencing the business. Profitability in public sector – reasons for low profitability in public sector- Disinvestments of public sector- policy and practice of Disinvestments in India - Globalization - Problems and Prospects.

Paper – II ORGANIZATIONAL BEHAVIOUR

Unit – I

Organizational Behaviour : Evolution of OB – contributing disciplines. Factors influencing OB – Organizational design, factors influencing organizational design – authority – power – responsibility - patterns of organizational design – differentiation – production – functional – divisional matrix and network – organization lifecycle approach. Nature of man : Similarities and Difference in Individuals – Models of Man.

Unit – II

Individuals: Personality – Determinants - Theories of Personality Development. Perception: Process – Factors Influencing perception- Distortions. Attitudes: Types – formation- function – Change in Attitudes. Types – formation – functions – learning: - Process – Principles – Theories of Learning.

Unit- III

Groups: Groups in organizations: Formation – Types Teamwork – Development of teamwork -Team building -Group Cohesiveness -Group Decision Making: Process - Rationality -Techniques and Models. Conflict: Causes-Types-Strategies - Transactional Analysis. Stress: Sources -Consequences - Coping Strategies

Unit- IV

Leadership: Leadership Styles: Autocratic, Democratic, Managerial Grid – Leadership Continuum – Transactional and Transformational Leadership. Communication: Process-Type-Barrier-Strategies - Motivation: Theories of Motivation- Maslow –Herzberg - Achievement Motivation-Theory X, Theory Y and - Job Satisfaction. Factors-Consequences. - Organizational Change: Factors-Level-Resistance -Overcoming Resistance.

Unit- V

Human Resources Management – Scope - Objectives - HRM functions. HRM Models – HRM Environment in India. Human Resources Planning – objectives - Process - Sources - Selection: - Process – Socialization - Process- transfer, promotion, demotion. Human Resources Development – Learning and Orientation Training: objectives, Approaches - Training Methods - Management Development: Approaches - Career planning and Development: Performance Appraisal - Process - Methods.

Paper – ^{III} MARKETING MANAGEMENT

Unit – I

Concepts of marketing – Production, Product, Selling, Marketing and Societal Marketing Orientations – Importance of Marketing. Marketing Environment – micro and macro environment. Marketing mix – concept and components.

Unit – II

Dealing with Competition : Identifying and analysis of competitor - Designing competitive strategies : Market leader , market challenger market follower and market nicher strategies. Market segmentation – need – bases – steps. Targeting – Market Positioning – Positioning strategies.

Unit- III

Product: Concept – Product line decisions – product life cycle decisions – New Product Development – Branding – Packaging and labeling decisions. Price – Factors influencing pricing decision, cost based , demand based and competition based pricing strategies.

Unit – IV

Promotion: Promotion Mix – Advertising – Objectives – Advertising copy – Media selection – Advertising budget- Evaluating the effectiveness of advertising. Sales promotion – Objectives – Techniques. Personal selling: - Salesmanship – Process of selling. Place decisions: Channels of distribution, Factors influencing channel decisions – channel designing – channel conflict and cooperation. Direct Marketing – Market logistics decisions.

Unit – V

Characteristics of services - Marketing Strategies for Service firms, Managing differentiation – Service quality – Productivity. Support services and Post sales services. Rural Marketing – Importance – Problems – rural marketing strategy – Recent trends – Global Marketing - Factors influence global marketing – global marketing strategies.

Paper – IV FINANCIAL MANAGEMENT

Unit- I

Finance Function: Concept, Scope, Functions, Objectives of Financial management – Financial planning, concept, types, capitalization, theories, over and under capitalization, causes and remedial measures (theory only).

Unit- II

Financial Decision – Concept and determinants of capital structure, Capital structure theories. NI, NOI, MM approach, cost of capital, computation of average concept of capital, operating and financial average EBIT & EPS analysis (Including problems).

Unit - III

Investment Decision - nature and significance of investment decision - evaluation criteria, traditional techniques: pay back, Accounting rate of return: Discounted cash flow techniques: NPV, IRR, PI : capital rationing (Including problems). Working capital decision: concept, components of working capital: operating cycle, working capital determinants - forecasting working capital requirements, management of inventory, Receivables and Cash (Including problems)

Unit - IV

Dividend Decision - Dividend vs profit retention decision, Determinants of dividend policy, types of dividend theories - Walter and Gordon's model, MM approach (Including problems).

Unit - V

Financial Statement Analysis - Price changes in Financial Statements - Inflation, Accounting Approaches to Price level accounting - Current Purchasing Power, Accounting Quotations - Investment Accounts. Funds Flow Statement and Analysis - Distinction between funds and cash Assumptions - preparation of Funds Flow statements - Cash flow statements.

PAPER - V : DECISION ANALYSIS

Unit - I

Nature and Scope of Business Research - types of research-Formulation of business research Problem-Research Design- Primary and Secondary data- Data Analysis and Interpretation. Decision analysis: Concept of decision-making - types of decisions-decision making process-environment of decision-making-role of quantitative techniques in managerial decision making. (Theory only)

Unit - II

Estimation and testing of hypothesis: point and interval estimates-characteristics of an efficient estimator - procedure for testing a statistical hypothesis - tests concerning attributes (no. of success, proportion, difference between two proportions)-tests concerning large samples (mean, difference between two means, difference between two standard deviations)-Tests concerning small samples (mean, difference between two means, the difference tests.) (Including Problems).

Unit - III

Statistical Decision Theory: Meaning - Procedure - Pay off tables Decision criterion: EMV - EOL Criterion-Expected opportunity loss - Value of perfect information-Game Theory: Two-person-Zero-Sum Game: dominating strategy. Mixed strategy including saddle point-Value of Game (Sample Problems).

Unit - IV

Statistical Quality Control: Meaning - Need-Process-Product and Process Control-Control charts for variables (\bar{X} , \bar{R} , and charts)-Control charts for attributes (P and C Charts)-Advantages and limitations of Statistical Quality Control. (Including Problems).

Unit - V

Network Analysis: Concept - Need and Importance-CPM-PERT-Critical Path-Crashing of a Project-Application of CPM and PERT in business decisions. (Including Problems).

School of Distance Learning and Continuing Education
M.COM (FINAL) SYLLABUS

Paper-I- Strategic Management

- UNIT-I: Introduction: Business policy and Strategic Management- Nature- Importance Strategic Management Process-Formulation of Strategies: Long Term objective- Strategic Planning–Alternative strategies and Management Choice – Combination of strategies.
- UNIT-II: Implementation of Strategies: Functional Strategies- Impact of Leadership on Implementation Role of Top Management in Implementation. Evaluation of Strategy: Criteria of Evaluation- Establishing Strategic Controls- Internals and External Appraisal.
- UNIT-III: International Business Environment- An Overview of International Agencies and Agreements International Economic Problems and Prospects.
- UNIT-IV: International Economics Institutions: WTO-World Bank-Multinational Corporations- Origin- Growth- Problems and Prospects.
- UNIT-V: International Business Management International Marketing Strategy- International Personal- International Financial Management Strategy.

SUGGESTED READINGS

1. M.Adhikary : Global Business Management, Macmillan
2. P. Subba Rao : International Business, Himalaya Publishing House
3. John Pearce & Robinson : Strategic Management
4. P.K. Ghosi : Business Policy and Strategic Management
5. L.M. Prasas : Business Policy and Strategy
6. William F. Glneck,
Cawrence R. Janch : Business Policy and Strategic Management

PAPER-II E-COMMERCE

- UNIT-I: Management Information System: Concepts- Structure: Information System: Marketing Information System- Finance and Accounting Information System- HRIS.
- UNIT-II: E-Commerce: Introduction to B to C – E-Commerce- E-Commerce Technology. Mechanics of E-Commerce-E-Commerce Architecture-E-Commerce-Issues, Problems and Prospects-legal and Ethical Issues EDT. Technology and Development of EDI- Intranets–Growth and benefits of Intranets.
- UNIT-III: Electronic Payment System: Banking network Role of intermediaries- Post paid Payment systems. Instant paid payment systems – prepaid payment system marketing strategies on web.
- UNIT-IV: Security in E-Commerce: Security mechanism healthy security policy and strategy- Use of Cryptography- Client based Security- Server based Security.
- UNIT-V: Marketing Strategies on Web- Web design- Attracting visitors to website. Direct Marketing –Virtual societies Banner and Companies- Online Shopping – Shopping solutions

SUGGESTED READINGS

1. Parg Diwan and Sunil Sarma : E-Commerce. A. Managers Guide to E-Commerce, Excel Books.
2. Damier Amor :The E-Business Evolution , HP Professional Books House
3. Ravi Kalakotaand A.B.Winston : Frontiers of Electronic Commerce
4. Basandra K.Suresh : Computer Today, Galgotia Publication, New Delhi.
5. Custin P. Dennis others : Information Technology: The Breaking wave, Tata McGraw Hill, New Delhi
6. Schulthesis Reboot, Summer Mary : Management Information systems: The manager View, Tata McGraw Hill, New Delhi

Group: C Accounting & Finance

PAPER I: Investment Management

- UNIT-I: Investments-Objectives-Types-Media-Securities Market-Stock Exchange Securities Analysis: Objectives of Securities Analysis- Fundamental Analysis- Economy Industry and Company Analysis-Technical Analysis- Dow Theory- Oscillators- Elliot Wave Theory-Efficient Market Theory.
- UNIT-II: Valuation of Securities : Valuation of Debt Securities- Interest rate risk- Default and purchase power Risk (Problems) Valuation of preferences shares- Valuation of equity shares (Problems)
- UNIT-III: Portfolio Theory: Traditional theory of Portfolio Management – Modern theory of Portfolio Management – Morkpswitz Risk Return Optimization Sharpe Portfolio Optimization- CAPM- Portfolio Selection- Diversification- Efficient Frontier- Capital Market Line (Problems) Arbitrage Pricing Theory(Problems)
- UNIT-IV: Portfolio Performance Evolution: Concept- Objectives- Sharpe's-Treyonr's and Jenson's Portfolio Performance Measures- (Problems).
- UNIT-V: Project Management-Projects types-Characteristics-Project Life Cycle Project Management: Meaning – Nature- Scope-Means of Finance-Feasibility Analysis and detailed project report-Network Technologies for project management.

SUGGESTED READINGS

- 1 Fisher and Jordan : Security Analysis and portfolio management PHI, New Delhi
- 2 Preeti Singh : Investment Management, Himalaya Publishing House New Delhi
- 3 V.K.Bhalla : Investment Management, S. Chand and Sons, New Delhi
- 4 Bhavesh M. Patel : Project Management, Vikas Publishing House, Pvt. Ltd
- 5 P.C.K. Rao : Project Management, Sultan Chand & Sons, New Delhi
- 6 Prasanna Chandra : Project Management
- 7 Vasanth Dasari : Project Management, Himalaya Publishing House, New Delhi

Paper II: Computer Applications in Accounting

- UNIT-I: Introduction: Accounting Theory. Need-Classification-Advantages and limitations Approaches to formulation of Accounting Theory partical approach-inductive and deductive approach ethical approach-social approach-economic approach.
- UNIT-II: Structure of Accounting Theory: The Accounting Postulates-Accounting Principles-Characteristics-the revenue, cost, matching objectivity, full disclosure principles- Accounting Conventions- materiality, consistency, conservation. Accounting Standards.
- UNIT-III: Importance of Computer Applications in Accounting- MS Excel Application in Financial Management: Calculation of Operating and financial Leverage-EBIT and EPS-NPV-IRR- preparation of Statement of Working Capital Forecast.
- UNIT-IV: MS Excel Applications in Cost Accounting: Calculation and preparation of Marginal Costing Statement- BEP and CVP analysis- BEP Charts-Profit Planning- Production and Sales Budgets. Functional Budgets: Flexible Budgets- Preparation of Projected Income Statement and Balance Sheet.
- UNIT-V: Accounting Package: Features- Importance- Differences in Accounting Package and Spread Sheet Applications- Creations of Accounts-Voucher-Voucher Number-Journal- Subsidiary Journals-Ledge-Preparation of Bank Reconciliation Statement. Calculation of Depreciation- Preparation of Trial Balance-Income Statement- Balance Sheet (Sole Proprietor, Partnership, and Joint Stock Companies)

SUGGESTED READINGS

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| 1 Jawahar lal | : Accounting Theory, Himalaya Publishers & House, N D |
| 2 Gupta, N.D | : Accounting Standards- India and International , Sultan Chand & Sons, New Delhi |
| 3 Peter Norton | : Introduction to Computers, TMH, New Delhi. |
| 4 Maheswari S.N | : Financial Management, Sultan Chand Publications, Pvt. Ltd, New Delhi |
| 5 Maheswari S.N | : Cost and Management Accounting, Sultan Chand Publications Pvt. Ltd, New Delhi |

PAPER III: FINANCIAL MARKETS AND SERVICES

- UNIT-I: Money Market: Call Money Market -Treasury Bill Market-Commercial Bills Market- Capital Markets: Government Securities Market- industrial Securities Market
- UNIT-II: Financial Services: Significance- Merchant Banking Services- Registration of Merchants Bankers- Functions of Merchant Bankers – Factoring and Forfeiting
- UNIT-III: Credit Rating: Concept- Types of Credit Rating Advantages and disadvantages- Credit Rating methodology- Credit Rating Agencies in India. CRISIL, ICRA, CARE.
- UNIT-IV: Mutual Funds, Features- Different Types of Mutual Funds- Net Assets Value- Recent Developments- Advantages- Unit Trust of India – Different types of Schemes.
- UNIT-V: Tax Planning- Definitions- Tax Planning- Tax Avoidance and Tax evasion Tax Planning with reference to Financial Management Decisions-Capital Structure decision-Dividend-Bonus shares. Tax Planning in respect of Mergers and Amalgamations: Tax planning in respect of Export Promotion- Capital Gains Investments.

SUGGESTED READINGS

- 1 L.M. Bhole : Financial Institutions and Markets, Tata Mc Graw Hill, Publishing Co. New Delhi
- 2 Bordon and Natarajan : Financial Markets and Services, Himalaya Publishing House, New Delhi
- 3 Vasant Dasai : Indian Financial Systems , Himalaya Publishers, New Delhi
- 4 M.Y. Khan : Financial Services, TMH, New Delhi
- 5 Bhagawathi Prasad : Law and Practice of Income Tax, Wiley Eastern, New Delhi
- 6 Ganu and Narang : Income Tax, law and Practice, Kalayani Publishers New Delhi