

M.Com(F & C) COURSE STRUCTURE UNDER SEMESTER SYSTEM

SEMESTER-I

UDAYANATH (AUTONOMOUS) COLLEGE OF SCIENCE & TECHNOLOGY

Paper Code	Subject	M.Com (F & C) SYLLABUS	Full Mark	Total Mark
1.1	Management Concept & Organization behavior (MCOB)		100	
1.2	Economic Analysis for Decision Making (EADM)		100	
1.3	Financial Management (FM)		100	
1.4	Statistics for Management (SM)		100	
1.5	Corporate Financial Accounting (CFA)		100	
1.6	Marketing Management (MM)		100	
1.7	Business and Financial Environment (BFE)		100	
1.8	Financial Market And Instruments (FMI)		100	800

SEMESTER-II

Paper Code	Subject	Full Mark	Total Mark
2.1	Management of Financial Institutions (MFI)	100	
2.2	Accounting for Managerial Decisions (AMD)	100	
2.3	Risk and Insurance Management (RIM)	100	
2.4	Investment Analysis and Equity Research (IAER)	100	
2.5	Merchant Banking and Financial Services (MBFS)	100	
2.6	International Business (IB)	100	
2.7	Mutual Fund and Portfolio Management (MFPM)	100	
2.8	Research Methodology and Business Communication (RMBC)	100	

800 SEMESTER-III

Paper Code	Subject	Full Mark	Total Mark
3.1	Financial Derivative and Risk Management (FDRM)	100	

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M.Com (F & C) SYLLABUS

3.2	International Finance (IF)	100	
3.3	IT for Managers (ITM)	100	
3.4	Strategic Management(SM)	100	
3.5	Tax Planning and Management (TPM)	100	
3.6	Marketing of Services (MS)	100	
3.7	Corporate Restructuring and Financial Engineering (CRFE)	100	
3.8	Training Report	100	800

SEMESTER-IV

Paper Code	Subject	Full Mark	Total Mark
4.1	Strategic Financial Management (SFM)	100	
4.2	Corporate Governance and Business Ethics (CGBE)	100	
4.3	Commodity Markets and Futures (CMF)	100	
4.4	Retail and Brand Management (RBM)	100	
4.5	Business and Corporate Law (BCL)	100	
4.6	Indian Accounting Standards / IFRS (IAS)	100	
4.7	Entrepreneurship and Small Business Management (ESBM)	100	
4.8	Project and Viva Voce	100	800

Stream: M.Com(F & C) 1st SEMESTER

SUBJECT-1.1 MANAGEMENT CONCEPTS & ORGANISATION BEHAVIOUR

UNIT-I

Schools of Management Thought: Scientific process, Human Behaviour and social system school; Decision Theory school, Quantitative and system school, Contingency Theory of Management; Functions of a manager.

Managerial functions: Planning-concept, Significance, Types: Organizing-concept, principles, types of organizations, authority, responsibility, power, delegation, Decentralization, Staffing, Directing, Coordinating, control-nature, process and techniques.

UNIT-II

Organizational Behaviour: Organizational behaviour concept and significance; Relationship between management and Organizational behaviour; Emergence and ethical perspective; Attitudes, perception; Learning; personality;

Motivation: Process of Motivation; Theories of motivation – Need Hierarchy Theory, Theory X and Theory Y, Two factor Theory, Alderfer's ERG theory, McClelland's Learned Need Theory, Victor Vroom's Expectancy Theory, Stacy Adams Equity Theory.

UNIT-III

Group Dynamics and Team Development: Group Dynamics- definition and importance, types of groups, Group formation, Group development, Group composition, Group performance factors; Team development.

Leadership: concept; Leadership styles; Theories -Trait Theory, Behavioral Theory Fielder's contingency Theory; Harsey and Blanchard's Situational Theory; Managerial Grid; Likert's four systems of leadership.

UNIT-IV

Interpersonal and organizational communication: Concept of twoway communication; Communication process, Barriers to Effective communication, Type o f organizational communication; Improving communication, Transactional Analysis in Communication.

UNIT-V

Organizational Development ; Concept, Need for change, Resistance to change, Theories of planned change, Organizational diagnosis; OD intervention.

SUBJECT-1.2 ECONOMIC, ANALYSIS FOR
DECISION MAKING

UNIT-I

Nature and Scope of Managerial Economics: Economics theory and managerial theory; Managerial economist's role and responsibilities; M.E. and decision making, Nature of economic problem and economic analysis. Economic concepts and Principles, objectives of the firm.

UNIT-II

Demand Analysis: Individual and market demand functions; Law of demand, Determinants of demand, Elasticity of demand- its meaning and importance; Price elasticity, Income elasticity and cross elasticity; Using elasticity in managerial decisions, Demand Function.

UNIT-III

Production Theory: Production function - production function with one and two variable inputs; Cobb-Douglas production function; Estimation of production function.

UNIT-IV

Price Determination under different market conditions. Characteristics of different market structures; Price and output decisions under perfect competition, Monopolistic competition, Monopoly.

UNIT-V

Business Cycles: Nature, Theories of business cycles.

SUBJECT-1.3: FINANCIAL MANAGEMENT

UNIT-I

Introduction: Nature & scope of financial Management; financial goal Conflict of interest between the stakeholders. Functions of Financial manager, Changing Financial Environment, Emerging Challenges faced by the Finance Manager.

UNIT-II

Financial decisions: Sources of Long term Capital Equity, Debt, Term Loan preference share, Hybrid Securities, Internal Funds Issues relating Financial decisions Preference Capital Budgeting, Nature of investment decisions

Cost of Capital: Computation of Cost Of equity -Cost of Debt -Cost of Preference Capital -Cost of Internal reserve; W e i g h t e d Average Cost of Capital

UNIT-III

Leverage and Capital Structure Analysis: Analysis of Operating & financial leverage: Combined Financial and Operating Leverage.

Concept of Capital structure: Determinants, Capital structure theories;, Relevance and Irrelevance Problems of Optimal; capital structure

UNIT-IV

Long term Investment Analysis : Investment idea Generation ;Tools and Techniques Of Analysis ;risk Analysis in capital investment Decisions Dividend Policies, Issue in dividend decisions, Models and Theories of Dividend ,Forms of Dividends Corporate Dividend Behavior .

UNIT-V

Management of Cash: Receivables and inventory.

SUBJECT 1.4 STATISTICS FOR MANAGEMENT

UNIT-I

Measures of central tendency: mean , median , mode , skewness & kurtosis quartiles.

UNIT-II

Correlation and Regression Analysis :Two variable cases Index Numbers : Meaning and types, Weighted aggregate indices -Laspeyre's and Paasch's indices ,Laspeyre's and Paasch's compared

UNIT-III

Probability Distributions : Binomial ,Poisson and normal distributions ;'their characteristics and applications

UNIT-IV

Sampling: Sampling and Sampling (Probability and Non -Probability) methods; Sampling and Non - Sampling errors; Law of large numbers and central limit Theorem; Sampling distributions and their characteristics.

UNIT-V

Non Parametric Tests : Chi -square test, Sign tests, Wilcoxon Signed -Rank test, Kruskal - Wallis test.

SUBJECT-1.5: CORPORATE FINANCIAL ACCOUNTING

UNIT-I

Introduction: Accounting, the language of business and information system, Nature, scope and importance of financial accounting; Generally Accepted Accounting Principles, Accounting cycle and Accounting equation; Accounting Standards.

Accounting Books: Journal, Ledger and Subsidiary Books.

UNIT-II

Final Accounts: Preparation of Trial Balance; Classified Profit and Loss account and Balance Sheet of sole trade and partnership; Bank Reconciliation Statement.

UNIT-III

Final Accounts of Companies: Profit & Loss A/c. Balance Sheet

UNIT-IV

Final Accounts of Non -Profit Organizations.

UNIT-V

Cash flow Statement(Ind AS-7) and reporting : Financial and non-financial.

SUBJECT-1.6: MARKETING MANAGEMENT

UNIT-I

Basics of Marketing : Meaning, Importance, Scope of marketing ;Marketing elements and Strategies ;Marketing Environment ;Marketing and economic Development Process ;Marketing organization

UNIT -II

Marketing management and Consumer Behaviors

:Marketing management process ;Planning & market Segmentation ;Marketing Research & Marketing Information System ;Consumers Behaviour and Marketing Strategies.

UNIT-III

Product Management & Pricing Strategies :Meaning and importance of product decision, Product Classification ,product Life Cycle (PLC)& Marketing Strategies ;Branding & Packing ;Pricing objectives; factors of pricing methods and pricing policies.

UNIT-IV

Promotion & Placement Strategies :Meaning and importance of Communication and Promotion, elements of communication ,tools of promotion, Objectives and Strategies of Promotion ;Meaning and importance of Distribution ,Physical Distribution System, Whole selling and Retailing practices in India. .

UNIT-V

Marketing in Indian Practices: Rural & Agricultural Marketing: International marketing; Cyber marketing; Cooperative Marketing; Green Marketing.

SUBJECT: 1.7 BUSINESSES AND FINANCIAL ENVIRONMENT

UNIT-I

Glimpse of Business Environment: Business in 21st century Relevance of Business Environment, Types of Environment, Scanning of Business environment.

UNIT-II

Economic Environment: Fiscal policy, monetary policy, Physical Policy, Industrial Policy.

UNIT-III

Government and Business: social Responsibility of Business, Institutional Framework of Business, Globalization and Indian Business, MNC, Economic Planning in India.

UNIT-IV

National Economic Planning in India :Business Economic Problems in India, Poverty, Unemployment, Infrastructure, inflation, Industrial Sickness, Non- Economic Policy.

UNIT-V

Institutional Support & Business, WTO, Trading Blocks IBRD \World Bank & IMF, UNCTAD, MNCs, Regional Association \centers.

SUBJECT: 1.8 FINANCIAL MARKET AND INSTRUMENTS

Introduction: Nature and role of financial system; Financial markets; Financial systems and economic Development; Indian financial system an overview .Measuring the health of financial systems.

Financial Markets: Money and capital markets; Constituents, function and instruments; recent trends in Indian Financial Market, Regulation of the Indian Financial market.

UNIT-II

Reserve Bank OF India: Management & basic Functions , Regulatory Role of RBI
Commercial Banks: Functions; Present Structure banking, Recent developments and Challenges in Commercial Banking.

UNIT-III

Development Banks : Concepts ;Objectives and functions of development banks ;IFCI ,SIDBI ;State Development Banks ; State Financial Corporations
;Changing Role and Challenges Faced by Dfi's
Insurance Sector: Objectives, Functions, Changing Role ,Risk Management; Insurance Regulatory and Development Authority ;Role and Functions.

UNIT-IV

Non banking Financial Institutions : Concepts and role of non -banking financial institutions; Sources of Finance ;Functions of non -Banking Financial Institution

UNIT-V

Merchant Banking: Concept, function and growth; Government policy on merchant banking services ; SEBI guidelines ;Future of merchant banking in India
Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India .FII, FDI, ADR, GDR and other sources of funds.

SUBJECT: 1.8 FINANCIAL MARKET AND INSTRUMENTS UNIT-I

Introduction: Nature and role of financial system; Financial markets; Financial systems and economic Development; Indian financial system an overview .Measuring the health of financial systems.

Financial Markets: Money and capital markets; Constituents, function and instruments; recent trends in Indian Financial Market, Regulation of the Indian Financial market.

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Development Banks : Concepts ;Objectives and functions of development banks ;IFCI ,SIDBI ;State Development Banks ; State Financial Corporations
;Changing Role and Challenges Faced by Dfi's

Insurance Sector: Objectives, Functions, Changing Role ,Risk Management; Insurance Regulatory and Development Authority ;Role and Functions.

UNIT-IV

Non banking Financial Institutions : Concepts and role of non -banking financial institutions; Sources of Finance ;Functions of non -Banking Financial Institution ;Investment policies of non banking financial institution in India and recent guidelines.

Mutual Funds : Concepts, performance appraisal and regulation of mutual funds (with special reference to SEBI guide lines);Designing and marketing of mutual funds schemes ;Latest mutual fund scheme in Indian an overview.

UNIT-V

Merchant Banking: Concept, function and growth; Government policy on merchant banking services ; SEBI guidelines ;Future of merchant banking in India **Foreign Investments:** Types, trends and implications; Regulatory framework for foreign investments in India .FII, FDI, ADR, GDR and other sources of funds.

Stream: M.Com(F & C) 2nd SEMESTER

SUBJECT 2.1: MANAGEMENT OF FINANCIAL INSTITUTIONS

UNIT-I

Introduction: Financial intermediaries and their Economic Functions, Efficiency and stability of the financial institutions-Role of financial regulations-Measuring the efficiency of financial intermediaries, Challenges before the financial institutions.

UNIT-II

Management of Capital and Liabilities: Risk based Capital standards - Composition of bank capital - Basel norms. Bank Liabilities - Composition - Funding costs and banking risk.

UNIT-III

Management of Loans and Investments : Loan Management-principles of sound bank lending - Credit analysis and pricing of commercial loan, Management of Non-performing Assets.

Investment management - Objectives of investment Portfolio - Risk vrs Return Characteristics - Investment strategies.

UNIT-IV

Management of income and Liquidity : Income determination - Structure of Income and Expenditure-Allocation of Income- Determining factors of Income allocation.

Liquidity - Sources of liquidity - Asset vs. liability Liquidity - Estimation of liquidity needs and liquidity management theories - Management of primary reserve and secondary reserve -problems of liquidity management.

UNIT-V

Strategic Management: Management of risk exposures, Corporate Governance in Banks, commercial Banks and Inclusive growth.

SUBJECT: 2.2: ACCOUNTING FOR MANAGERIAL DECISIONS

UNIT-I

Introduction: Management accounting as an area of Accounting; Objectives, nature, and scope of Cost Accounting and Management Accounting. Management Accounting and managerial decisions: Management accountant's position, role and responsibilities.

Cost Classification: Statement of Costs, Cost Ascertainment, job Order Cost system and process Cost system

UNIT-II

Marginal costing and Break even analysis: Concept of marginal cost; Marginal costing and absorption costing; Cost-volume profit analysis; Break-even analysis; Decision regarding sales mix; Make or buy decisions and discontinuation of a Product line ,etc.

UNIT-III

Budgeting: Meaning and importance, Essential of budgeting, Types of budgets functional, master, etc; Fixed and flexible budget; Budgetary control; Zerobase budgeting, Performance budgeting.

UNIT-IV

Standard costing and variance analysis: Standard costing as a control technique; Setting of standards; Variance analysis-meaning and importance; Kinds of variance and their uses-materials, labour and overhead variance. Responsibility Accounting: Meaning and significance of responsibility accounting; Responsibility centers

- cost center, profit center and investment center; performance measurement of responsibility centers.

UNIT-V

Activity-Based Costing; Reporting to Management: Balanced scorecard.

SUBJECT 2.3: RISK AND INSURANCE MANAGEMENT UNIT-I

Basic Concepts of Risk Management and Insurance: Meaning of risk, Basic categories of risk, methods of dealing with risk; meaning and objective of risk management; Concepts and features of insurance; Types of insurance contract and fundamental principles of insurance; Cost benefit of insurance to the society.

UNIT-II

Insurance Regulatory Act, 1999 and insurance market: IRDA Act. 1999, Meaning, Objectives, Duties, powers and Functions of Authority, Globalization of Indian insurance, Privatization and Challenges before the insurance industry, Need for Reforms and Reforms strategy.

UNIT-III

Life Insurance: Definition, Features and Principles of Life insurance, procedure for taking a policy, policy conditions, premium plans, calculation of premium, settlement of claims.

UNIT-IV

Fire and Marine Insurance: principles, policy conditions, Types of policies, Clauses and factors of marine insurance, settlement of claims (Both Fire and marine Insurance).

UNIT-V

Re-Insurance and Investment: General Features, Common terms, Features and Objects, Rights and Liabilities of Re-insurance, Principles of Re- insurance, Methods.

Investment: Investment Principles, Types, Legal and Social aspect of investment, policies of insurance companies.

Subject 2.4: INVESTMENT ANALYSIS AND EQUITY RESEARCH

UNIT-I

Elements of Investment: Meaning and Objective of Investment, Investment Vs. Speculation Vs. Gambling, Approaches to Investment Decision making, Risk in Investment, investment alternatives.

Non-Marketable Financial assets, Non-Financial Assets, Bonds, Equities and Hybrid investment.

UNIT-II

Securities Market: primary Equity Market, secondary Equity Market, trading and settlement, Buying and selling of shares, stock market indices Depositories.

UNIT-III

Fundamental Analysis: Economic analysis, Industry analysis and Company analysis

UNIT-IV

Technical Analysis: The Dow Theory, Different Charting Techniques, technical Indicators.

Efficient Market Analysis: Weak, semi strong and strong market, Testing of Different forms of Market, Efficiency and their significance.

UNIT-V

Bond Valuation: Bond Characteristics, Risk in Bond, Bond prices and Bond Yields Duration. Equity Valuation: Balance sheet valuation, Dividend discounting Models.

SUBJECT 2.5: MERCHANT BANKING AND FINANCIAL SERVICES

UNIT-I

Indian Securities Market: Introduction to securities market, Market structure, participants, Instruments and Regulations.

UNIT-II

Secondary market Operations: Conceptual issues on Regional Stock Exchanges. National Stock Exchange. OTCEI; Organizational structures Functional Aspect; Trading and settlement Mechanism.

UNIT-III

Evolution and Growth of Merchant Banking in Indian: significance, Growth, Functions and regulation.

Business Ethics.

UNIT-IV

Merchant Banking: Issue Management, Types of issues, marketing, Co-ordination and Pricing of Issues; processing, Allotment, Listing, loan Syndication, portfolio management, Wealth Management, Financial planning.

UNIT-V

Depository Services and Credit Rating Services :

SUBJECT 2.6: INTERNATIONAL BUSINESS UNIT-I

Nature of International business: Relevance of International business, process of Internationalization, Collaborative Strategies, Strategies for International Business. Barriers to trade- Tariff and Non-Tariff.

UNIT-II

International Environment: Economic Environment: Economic System, Structure, FDI, Free Trade, Competition, privatization, Deregulation, Cultural Environment, political & Legal Environment.

UNIT-III

Export import Strategies: Export Challenges, Choice of Entry Mode, Factors Favoring Export, Stages of Export, pitfalls, selection of market, Export intermediaries, key Export Documents, Import Strategies, Import documentation, Third party intermediaries-Direct selling, Direct Exporting, Indirect selling, Export management and Trading Companies.

UNIT-IV

International Trade Theories: Comparative Cost Theory, Theories of Specialization, Theory of Country size, Factor proportion Theory, product Life Cycle Theory, Country similarities Theory.

UNIT-V

Financing of Foreign Trade and institutional infrastructure: Financing of Operation, management of Foreign exchange Risk, settlement of International Transaction, uses of Bills of Exchange, forfeiting, letter of Credit & Settlement, Factoring, IMF, World Banks, UNCTAD.

SUBJECT:2.7: MUTUAL FUND AND PORTFOLIO MANAGEMENT

UNIT-I

Portfolio: Risk & Return, Measurement & Analysis, Non satiation and risk aversion, diversification, borrowing and lending, utility theory and indifference curves choice of portfolio and efficient set theorem.

UNIT-II

Portfolio Analysis: Market optimization, Sharpe's optimization, significance of Beta in the portfolio, investment objectives, process and policies.

UNIT-III

CAPM: Factor Models, APT, Construction of portfolio, investment strategy, execution, assets pricing, revision and measures of return and performance

UNIT-IV

Managed portfolio: Investment timing, performance measurement and evaluation (different techniques).

Foreign portfolio investment in India: Issues, Trends, policies and techniques.

UNIT-V

Mutual Funds: Concepts, Origin, types, Regulation and Operations, Risk Factors, Performance Evaluation.

SUBJECT:2.8: RESEARCH METHODOLOGY AND BUSINESS
COMMUNICATION

UNIT-I

Research: Meaning and objectives, Types of Research, Role of Scientific Research in functional areas: Finance, Marketing, HRD and Production.

Research Methodology: Research Process and Defining Research Problems.

UNIT-II

Research Design, Sample Design, Methods and Techniques Of Data Collection. Data Processing, Analysis and Interpretation of Data, Use of Statistical Techniques in Analysis and Interpretations.

UNIT-III

Proposal for a Report :Report Writing, Categories of Report, Parts of a Report, Presentation of a report, Summer Placement Report

UNIT-IV

Communication: Process of Communication, Barriers of Communication, Oral Communication Skills, Written Communication Skills.

UNIT-V

Business Skills: Technical Skills, Human Skills, Conceptual Skills, Strategic Skills, Personal Communication Skills and written communication skills.

Stream: M.Com(F & C) 3rd SEMESTER
SUBJECT: 3.1: FINANCIAL DERIVATIVE & RISK MANAGEMENT

UNIT-I

Risk: Definition, types of Risks, Process of Risk Management, The tools of risk Management.

Derivatives: Definition and Evolution of Derivatives, Derivatives Markets, Types of Derivatives, Derivatives markets in India.

UNIT-II

Futures Market: Functions of futures market, Speculation and hedging, Price, spread and hedging, futures and price stabilization, tests of efficiency, financial futures as a mechanism of risk transference, spot and future prices.

UNIT-III

Financial Futures: Interest Rate Futures, Currency Futures (Foreign Exchange) Stock index futures and Financial Futures in India. Risk Management with Futures, Cost of Carry Model, Index Arbitrage, Purchasing Power Parity Theorem.

UNIT-IV

Options: Terminology and Methodology of trading, Types of Options, Option Pricing, Swaps, Types of Swaps, Swap Valuation, and other Derivatives, Speculation with Options, Risk Management with Options & Futures.

UNIT-V

Regulatory Framework of Futures & Derivatives: Regulatory bodies in major International Markets, Regulatory framework in India, Regulatory Instruments and needs, accounting for Derivatives transactions.

Subject:3.2 INTERNATIONAL FINANCE

UNIT-I

International Monetary and Financial System: Importance of International Finance; Bretton Woods Conference and afterwards, IMF and the World Bank; European Monetary System.

Balance of Payment and International Linkages: Components; International flow of Goods, Services and Capital; Coping with current account deficit.

UNIT-II

Foreign Exchange Markets: Determining Exchange Rates; Fixed and Flexible Exchange Rate System; Exchange Rate Theories; Participants in the Foreign Exchange Markets; Spot Markets; Exchange Rate Quotes. LERMS; Factors affecting Exchange Rates-spot rates, forward exchange rates, forward exchange contracts.

UNIT-III

Foreign Exchange Risk: Transaction Exposure, Translation Exposure and Economic Exposure; Management of Exposures-internal techniques, netting, marketing, leading and lagging, Pricing Policy, Asset and Liability Management and Techniques.

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M.Com (F & C) SYLLABUS

Management of Risk in Foreign Exchange Markets: Forex Derivatives-Swaps, Futures and Options and Forward Contracts.

UNIT-IV

International Capital and Money Market Instruments; GDRs, ADRs, 1DRs, Eurobonds, Euro loans, Repos, C.P.s, Floating Rate Instruments, Loan Syndication and Euro Deposits.

UNIT-V

Multilateral Financial Institutions: International Investors and Foreign Investment Institution.

Current Developments: International Indebtedness; Capital Account Convertibility-Pros and Cons.

Subject:3.3 IT FOR MANAGERS

UNIT-I

Modern Information Technology: Basic idea of Local Area Networks(LAN) and Wide Area Networks (WAN),E-Mail, Concept and evolution of internet, access devices, concept of a World Wide Web and internet browsing.

UNIT-II

Introduction to E-Commerce: Meaning and Concept, Electronic Commerce versus traditional commerce; E-commerce and e-business; Business applications of e-commerce; Need for e-commerce, E commerce models, and Electronic payment systems: Special features required in payment systems for ecommerce; Types E-cash and currency servers, e-cheques , credit cards, smart cards, electronic purses and debit cards; Security in e-commerce.

UNIT-III

Financial Application of Spread Sheets: Working with EXCEL formatting, financial functions, chart features, working with graphics in Excel. SPSS Applications.

UNIT-IV

Introduction to Accounting Packages: Company Creation, Group and Ledger Creation, Voucher Entry, Maintenance of accounting books and final accounts, financial reports generation. Practical Knowledge on Tally Package.

UNIT-V

Management Information System: Concept, evolution and meaning of MIS: Goals of MIS; Information system for competitive advantage: system approach to problem solving; MIS function in an organization.

UNIT-I

Subject:3.4 STRATEGIC MANAGENIENT

Concept of Strategy: Defining Strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Functional level strategies.

Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.

UNIT-II

Strategy Formulation and Choice of Alternatives: Strategies- stability,growth,modernization,diversification,integration;Merger,take over and joint strategies; Turnaround, divestment and liquidation strategies; Factors affecting strategic choice; Generic competitive strategies-cost leadership, differentiation focus, value chain analysis, bench marking.

UNIT-III

Functional Strategies: Marketing, Production/Operations and R & D plan policies. Personnel and financial plans and policies.

UNIT-IV

Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. Strategy and Structure: Structural considerations, structures for strategies, Organizational design and change.

UNIT-I

UNIT-V

Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control, Problem in management and evaluation. Global Issues in Strategic Management.

Subject:3.5 TAX PLANNING AND MANAGEMENT

Corporate Tax in India, Assessment of Corporate Assesses -Head wise, Concept of Tax Planning, Tax Management.

UNIT-II

MAT, TDS, Advance Payment Tax, Self assessment, Tax Planning as Residential Status, Specific Management decision, Make or Buy. Lease or Own, retain or replace, Shutdown or Continue, Double taxation relief.

UNIT-III

Tax Planning with reference to: Depreciation, Capital gain, House Property.

UNIT-IV

Tax planning for setting up new undertaking: Basis of Location, Basis of nature of Business.

Foreign Collaboration and Tax Planning: Technician fees, Royalties

UNIT-I

UNIT-V

Tax Planning with reference to: Amalgamation and Merger , Transfer pricing
Subject:3.6 MARKETING OF SERVICES

Introduction to Services: Meaning, definition, features and classification of services, Products Vs. Services; Economic development , Evolution and Growth of Service sector in India; Services Marketing Elements; Services Marketing Triangle; Strategic Planning; Factors stimulating the transformation of service economy.

UNIT-II

Services Marketing Planning: Service Marketing Research; Service Marketing Planning, Market Segmentation (STP) and Positioning; Consumer Behavior, Customer Expectations and Perception; Managing Demand of Services; Service Encounter Management; Strategic Services Marketing and developing Service Competitive Advantage (SCA)

UNIT-III

Services Marketing Strategies: Gap Model and Service Quality Management; Service Expectations and Service Product Planning, Blue Printing and Interactive Marketing; Pricing of Services; Customer Education and Promotion of Services; Service Location and Placement of Services; Internal and External Marketing.

UNIT-IV

Customer Relationship Management: Managing People, Process and Physical Evidence; Basics of Customer Relationship Management- Understanding Customers expectations, Perceptions and Building Customers Relationship. Services Recovery and Managing Customer Waiting lines and Reservations.

UNIT-V

UNIT-I

Marketing of Services in India: Financial services, Tourism Services, Education and Professional Services, Health services and I.T & Communication services.

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Subject: 3.7 CORPORATE RESTRUCTURING AND FINANCIAL
ENGINEERING

UNIT-I

Introduction: Concept, rationale, types and motives of merger and Acquisition, Theories of merger, sources of value creation in merger and acquisition, Emerging trends and challenges in M & A market.

UNIT-II

Understanding Target Companies: Valuation: Different methods of valuation of Target co. & the firm. Fixation of exchange ratio. Measurement of costs and gain from M & A, methods and risk.

UNIT-III

Corporate Restructuring and Strategic alliances : Spin offs, Equity carve outs, stock splits, joint venture, share repurchase, LBO, MBO, International merger and restructuring.

UNIT-IV

Bid Strategies and Tactics: Defenses against take over, Evaluating merger performance, post merger activities, Regulations of merger and acquisitions, Role of institutional players in M & A.

UNIT-V

Financial Engineering: Concept, Scope & features, driving forces, financial engineers-conceptual & physical tools, innovation in debt and equity market, Hybrid Securities, challenges to Financing Engineering.

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3rd SEMESTER

SUBJECT: 3.8 TRAINING REPORT

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M.Com (F & C) SYLLABUS

Stream: M.Com(F & C) 4th SEMESTER

Subject:4.1 STRATEGIC FINANCIAL MANAGEMENT

UNIT-1

Introduction: Concept of Strategic Financial Management: Types of Financing and Investment Strategy, Strategy Component, Inter-relation between strategic choices, Strategic Financial Planning Process, Types of Strategic Financial Plans, Forecasting financial positions.

UNIT-II

Management of Long Term Growth: Expansion strategy, Divestment strategy, Determinants of Success in the Growth Strategy, Impact of inorganic growth on corporate stake holders, financing the long term growth.

UNIT-III

Management of Global Finance: Domestic Financial Management Vrs. International Financial Management, Capital Account Convertibility, International Financial Market, International Investment Decisions, Role of International Financing Institutions, Risk Associated with International financing and Investment operations.

UNIT-IV

Innovations in Financial Instruments: Sources of innovation, Characteristics and pricing of common stock and Bonds. Valuation of Financial Securities; Hybrid Securities.

UNIT-V

Emerging Area in Strategic Financial Management: Corporate Risk Management, Corporate Governance, Managing Private Equity and Venture Capital, Management of Financial Distress.

Subject: 4.2 CORPORATE GOVERNANCE AND BUSINESS ETHICS

UNIT-I

Corporate Governance (CG): Meaning, Historical Perspective, Issues in CG, Theoretical basis of CG, CG Mechanism, CG System, Good CG.

UNIT-II

Landmarks in the Emergence of CG: CG Committees, World Bank on CG, OECD Principles, Sarbanes, Oxley Act 2002, Indian Committees and Guidelines, CII Initiatives.

UNIT-III

Agents and Institutions in CG: Rights and Privileges of Shareholders, Investors Problems and Protection, CG & other Stakeholders, Role of Regulators and Government.

UNIT-IV

Business Ethics: Importance and Need for Business Ethics, unethical Behavior and Issues, Corporate Governance Ethics, Ethics in Global Business.

UNIT-V

Ethics and CSR: Importance and Scope of CSR as per 2013, Ethics in the Business Decisions.

Subject:4.3 COMMODITY MARKETS AND FUTURES UNIT-I

Commodity Market: Concepts, Characteristics, Types of commodity markets in India. Organized, unorganized and regulated markets, Commodity exchange and types of commodities traded -in India.

UNIT-II

Commodity Futures: Concepts, spot and future transactions, Origin of forward contracts, characteristics and requirement of futures markets, types of exchanges and futures, margins and players, Contract innovation and success.

UNIT-III

Futures Market and Prices: Contract innovation, electronic futures trading. Basis and Spread, Model of Futures Prices. Arbitrage and cost of carry models, futures prices and expectations. Futures prices and risk aversion.

UNIT-IV

Agricultural, metallurgical and other future contracts using futures markets: price discovery, speculation and hedging, commodities with seasonal production and consumption stability.

UNIT-V

Regulation of Futures markets: Regulatory instruments in India, issues in regulation, FMC, NCDE, MCX & other exchanges.

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Subject:4.4 RETAILING & BRAND MANAGEMENT UNIT-

I

Introduction to Retailing: Meaning, importance, Recent trends, Retail Management Decision process, Types, Opportunities.

UNIT-II

Retailing Management Decision: Retail Market segmentation and Location study, Retail customer Buying Behavior; Retail Marketing strategy; Retail locations and site selection.

UNIT-III

Strategic Retail Marketing: product and Merchandise Management, pricing strategies, Communication-Mix and Retailing promotion; Store Layout and Management; Servicing Retail Customers.

UNIT-IV

Supply Chain Management: Fundamentals of SCM; Demand Management, Operation Management; Logistic Management, procure Management; Information and Technology; performance Measurement and Control.

UNIT-V

Brand Management: meaning and Importance, types, Brand planning; Brand positioning; Brand Equity.

Subject:4.5 BUSINESS AND CORPORATE LAW

UNIT-I

Indian Contract Act. : Essential elements of contract , Negotiable Instruments Act. ,
Copy Right Act.

UNIT-II

Indian Competition Act 2002, Consumer protection Act, Patent Act.

UNIT-III

Workmen Compensation Act, Sick Industries Companies Act. , Information
Technology Act

UNIT-IV

FERA and FEMA-2000, Exim-Policies.

UNIT-V

Securities and Exchange Board of India: (Amendment) Act, Indian Companies
(Amendment) Act., Trademark Act.

Subject: 4.6 INDIAN ACCOUNTING STANDARDS / IFRS

UNIT-I

Accounting Standards: Meaning and importance, Historical development, Accounting standards in India: Objectives, Process of standard setting, scope of Accounting standards.

UNIT-II

Brief idea: About first fifteen accounting standards developed by ASB. (Special emphasis on IND AS-1,2,12,19)

UNIT-III

Brief idea: About other Accounting Standards, Developed by ASB. (Special emphasis on IND AS- 2 1,33 ,36,38)

UNIT-IV

IASB & IFRS: International Accounting Standards, need for harmonization and standardization, US GAAP.

UNIT-V

Corporate Disclosure: Annual Reports: Directors Report & Auditor's Report, Accounting Reports, Modern Trends in Corporate disclosure.

Subject 4 . 7 : ENTREPRENEUSHIP AND SMALL BUSINESS MANAGEMENT

UNIT-I

SME; Enterprise Evolution & Function; Definition of SSI Unit and SSI units Entrepreneur, Scope and Objective of SSI Units, Advantages & shortcomings of small industries, small industry and economic development, Developing Entrepreneurial Skill.

UNIT-II

Project Management: project and project Management, project Identification, project Formulation, Project Selection, project implementation, Techno- Economic feasibility analysis, social-cost-benefit analysis, project Report,

UNIT-III

Small Industry Support system: Needs and importance of support system, NSIC, SIDO, SSIB,SISI,DIC,SIDBI, Commercial Banks, Venture Capital, Lease Financing.

UNIT-IV

Management Process in small Business and legal Framework: planning Process, Organizing, leading and motivating, management of Time. the Factories Act, The Employees provident Fund Act, industrial Dispute Act, Payment of wages Act, Workmen's compensation Act.

UNIT-V

Global Competition: Global Competitiveness, Strategies for SSIs; Sickness in small scale industries - symptoms, Reasons and Remedies; Future Growth potential for SSIs.

Subject-4.8: **FINAL PROJECT AND VIVA VOCE**