

(Applicable to the batch of students admitted in the academic year 2025-2026)

M.Com (CBCS)

FACULTY OF COMMERCE, IIMC

**M.Com.**  
**I Semester Syllabus (CBCS)**  
(w.e.f. 2025-26)

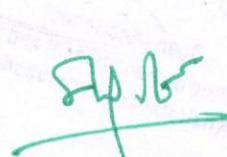


**FACULTY OF COMMERCE**  
**INDIAN INSTITUTE OF**  
**MANAGEMENT & COMMERCE**  
**Autonomous College (UG & PG)**

# 6-1-91, Khairatabad, Hyd- 500 004, T.S

  
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## DEPARTMENT OF COMMERCE, IIMC.

### M.Com. COURSE STRUCTURE (CBCS)

#### FIRST SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)
1.	Com 1 : Core – I	Indian Accounting Standards	5	5	3 Hrs	30	70	100
2.	Com 2 : Core – II	Managerial Economics	5	5	3 Hrs	30	70	100
3.	Com 3 : Core – III	Marketing Management	5	5	3 Hrs	30	70	100
4.	Com 4 : Core – IV	Financial Management	5	5	3 Hrs	30	70	100
5.	Com 5 : Core – V	OT & OB	4	4	3 Hrs	30	70	100
<b>Total</b>			<b>24</b>	<b>24</b>		<b>150</b>	<b>350</b>	<b>500</b>

#### SECOND SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6.	Com 6: Core – I	Advanced Managerial Accounting	5	5	3 Hrs	30	70	100
7.	Com 7: Core – II	International Business and Business Environment	5	5	3 Hrs	30	70	100
8.	Com 8: Core – III	E-Commerce	5 (4T+2P)	5	3 Hrs	30	70+(50 LPE)	150
9.	Com 9: Core – IV	Investment Management	5	5	3 Hrs	30	70	100
10.	Com 10: Core – V	Human Resource Management	4	4	3 Hrs	30	70	100
<b>Total</b>			<b>24</b>	<b>24</b>	<b>-</b>	<b>150</b>	<b>350</b>	<b>550</b>

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**THIRD SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11	Com: 11 Core – I	Research Methodology & Statistical Analysis	5	5	3 Hrs	30	70	100
12	Com: 12 Core – II	Cost Accounting and Control	5	5	3 Hrs	30	70	100
13	Com: 13 Elective-I:	Elective -I	5	5	3 Hrs	30	70	100
14	Com: 14 Elective-II:	Elective -II	5	5	3 Hrs	30	70	100
15	MDC	Multi Disciplinary Course	2	2	2 Hrs	10	40	50
16	ECA	Extended Curricular Activities	2	2	2Hrs	10	40	50
		Seminar	-	-	-	-	-	50
<b>Total</b>			<b>24</b>	<b>24</b>	<b>-</b>	<b>150</b>	<b>350</b>	<b>550</b>

**FOURTH SEMESTER**

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Mark s		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
17	Com:16 Core – I	Quantitative Techniques for Business Decisions	5	5	3 Hrs	30	70	100
18	Com:17 Core – II	Business and Corporate Taxation	5	5	3 Hrs	30	70	100
19	Com:18 Core – III	Strategic Management	5	5	3 Hrs	30	70	100
20	Com:19	Elective-I:	5	5	3 Hrs	30	70	100
21	Com:20	Project Work	4	4	---	-	100	100
<b>Total</b>			<b>24</b>	<b>24</b>	<b>-</b>	<b>150</b>	<b>380</b>	<b>500</b>
<b>GRAND TOTAL</b>			<b>96</b>	<b>96</b>	<b>-</b>	<b>600</b>	<b>1430</b>	<b>2100</b>

THWP= Teaching Hours Per Week; ESED=End-Semester Examination Duration; VV=Viva-Voce;  
LPE = Lab Practical Examinations; D=Dissertation; T=Theory; P=Practical; W=Write-up;  
PR=Presentation; DESE = Duration of End-Semester Examination, MDC= Multi Disciplinary Course,  
ECA= Extended Curricular Activities.

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**\*\* AREA OF SPECIALIZATION**

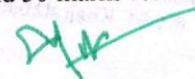
Sl. No.	Specialization	Semester-III	Semester-IV
I	Finance (F)	(1) IFM: International Financial Management (2) SAPM: Security Analysis and Portfolio Management	(3) FD: Financial Derivatives
II	Accounting (A)	(1) ACA: Advanced Corporate Accounting (2) FSA: Financial Statement Analysis	(3) M&A: Mergers & Acquisitions
III	Marketing (M)	(1) SM: Services Marketing (2) CB: Consumer Behavior	(3) SCM&CRM: Supply Chain Management & Customer Relationship Management
IV	Taxation (T)	(1) DT: Direct Taxation (2) IDT: Indirect Taxation	(3) Tax: Tax Planning
V	International Business (IB)	(1) IFM: International Financial Management (2) ITTP: International Trade – Theory and Practice	(3) 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) RP: Retirement Planning
VII	Banking (B)	(1) EB&FS: E- Banking and Financial Services (2) BT: Banking Technology	(3) IB: International Banking
VIII	E-Commerce (E-Com)	(1) NCS: Netiquettes and Cyber Security (2) NIPS: Network Infrastructure and Payment System	(3) 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

**Note:**

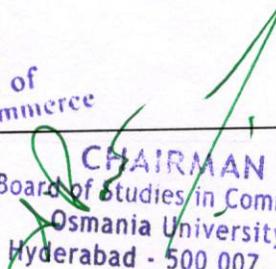
- 1) O, A, B, C, D, E and F grades are awarded on the basis of marks secured as per the directive given by the University.
- 2) For each paper there will be semester examination for 70 marks and 30 marks for internal assessment 30 marks for tests (average of the two tests).

  
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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 - I

**INDIAN ACCOUNTING STANDARDS**

PAPER CODE: COM 1: Core-I

Total Marks: 30+70=100

THPW: 5; Credits: 5

ESED: 3 HRS

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

**Course Objectives:**

**Cob1:** To introduce Accounting Standards, evaluate the process for setting standards and differentiate between AS and Ind AS

**Cob2:** To gain insight on Ind AS relating to Recognition, measurement, Disclosure on Inventories, Cash flow statements, and Property, plant and equipment

**Cob3:** To understand Ind AS providing guidance on Financial Statements about Earnings per share, Investment property, and Agriculture

**Cob4:** To explain standards relating to Business acquisitions and Discontinued operations

**Cob5:** To familiarize with standards on Consolidations, Revenue and Leases

**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

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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.

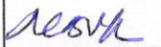
**JOURNALS & NEWS PAPERS:**

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

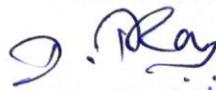
**Course Outcomes:**

*At the end of the course the student should be able to:*

- CO1 :** Exemplify, the key concepts of Ind AS and evaluate the differences between AS and IND AS
- CO2:** Describe an Overview of standards relating to Recognition, measurement, Disclosure on Inventories,  
Cash flow statements, and Property, plant and equipment
- CO3:** Identify various standards providing guidance on Financial Statements about Earnings per share, Investment property, and Agriculture
- CO4:** Explain standards relating to Business acquisitions and Discontinued operations
- CO5:** Define and explain standards on Consolidations, Revenue and Leases



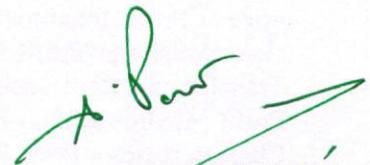
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SEMESTER-I  
PAPER - II

**MANAGERIAL ECONOMICS**

PAPER CODE: COM 2: Core-II  
THPW: 5; Credits: 5

Total Marks: 30+70=100  
ESED: 3 HRS

*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 (Theory only).

**UNIT-III: PRODUCTION ANALYSIS:**

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

**UNIT-IV: COST ANALYSIS:**

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

**UNIT - V: MARKET STRUCTURE:**

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

**SUGGESTED READINGS:**

1. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.

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2. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
3. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

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SEMESTER-I  
PAPER - III  
MARKETING MANAGEMENT

PAPER CODE: Com 3: Core – III  
THPW: 5; Credits: 5

Total Marks: 30+70=100  
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.

**Cob1:** To familiarize with the basics of principles of marketing, and to understand the importance of Segmenting the market, Targeting and positioning strategies.

**Cob2:** To familiarize with Business Strategic Planning and to gain insight about consumer behaviour.

**Cob3:** To gain insight on product and decisions relating to product mix, and to distinguish the stages of Product Life Cycle and its implication. To know different pricing Methods.

**Cob4:** Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix, and channels of distribution.

**Cob5:** To familiarize with Concept of Services Marketing, and the developments in 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:

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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).

**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

**Course Outcomes:**

*At the end of the course the student should be able to:*

**CO1:** Define the basic concepts related to marketing concepts, Segmentation, Targeting and positioning strategies.

**CO2:** Identify the marketing planning, implementation and controls. M.Com

**CO3:** Acquaint with the students with pricing strategies and pricing of new products. design the prices of new products.

**CO4:** Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.

**CO5:** Analysis the Services Marketing Mix and the developments in marketing



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M.Com. (CBCS)

FACULTY OF COMMERCE, IIMC

SEMESTER-I  
PAPER - IV  
FINANCIAL MANAGEMENT

PAPER CODE: Com 4: Core – IV  
THPW: 5; Credits: 5

Total Marks: 30+70=100  
ESED: 3 HRS

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

**Course Objectives:**

**Cob 1:** To understand financial management, role of finance management in the dynamics of business environment

**Cob 2:** To emphasize the importance of time value of money in the capital budgeting decision

**Cob 3:** To analyze the components of working capital and learn its determinants along with credit standards and importance of inventory management

**Cob 4:** To determine the cost of capital and obtain the leverage Components

**Cob 5:** To understand forms of dividend and dividend decisions

**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)

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**SUGGESTED READINGS:**

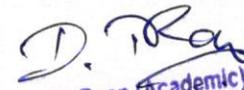
(1) Erhardt & Brigham: Corporate Finance: A Focused Approach, Thomson; (2) Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson; (3) Khan M. Y. & Jain PK: Financial Management, TMH; (4) Kulkarni PV.: Financial Management, Himalaya Publishing House; (5) Lasher: Practical Financial Management, 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

**Course Outcomes:**

**At the end of the course the student should be able to:**

- CO1:** Familiarize the concept of Financial Management i.e. Financial decisions, separation of ownership and management also it helps to understand the concept of Compounding and discounting factors of cash flows.
- CO2:** Implement the Capital Budgeting decision techniques to evaluate the long term investment decisions with and without risk involvement
- CO3:** Gain insight on inventory management, working capital management, optimum cash balances and dynamics of Credit policies to be adopted as per the situation of the business in the changing environment.
- CO4:** Explain the crux of cost of capital, Leverages and capital structure and their connectivity and the efficiency use of finance towards the maximization of shareholders wealth
- CO5:** Emphasize the company's policies in the retention and distribution of the profits which lead to wealth maximization of its shareholders.

  
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FACULTY OF COMMERCE, IIMC

SEMESTER-I  
PAPER - V

**ORGANISATION THEORY AND BEHAVIOUR**

PAPER CODE: Com 5: Core – V

Total Marks: 30+70=100

THPW: 5; Credits: 5

ESED: 3 HRS

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

**UNITII: UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR:**

**Individual Behaviour** : Factors Influencing Individual Behaviour -Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal and External; Attitudes and Behaviour- Attitude Formation and Attitude Change.

**Group Behaviour** :- Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making

**UNIT III: MOTIVATION, MORALE AND CULTURE:**

**Motivation:** Theories of Motivation – Motivational Processes - Content Theories ( Maslow, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory.

**Morale:** Factors influencing Morale

**Organisational Culture:** – Characteristics - Dimensions – Forming a Culture – Sustaining a Culture – Changing a Culture

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

**Power and Politics:** Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.

**Conflict** – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

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

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

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

**Communication:** Significance –Process- Formal and Informal Communication - Barriers to communication- Improving Communication Skills – Introduction to Transactional Analytics – The Human impact of computer Mediated Communication.

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

**SUGGESTED READINGS:**

1. Robins P.Stephen & Judge: Organizational Behavior, Pearson, New Delhi.2007
2. Greenberg and Baron: Behaviour in Organisation
3. Daft: Organisation Theory and Design, Thomson 2005
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi.
5. Nahavandi: Organizational Behaviour, sage.
6. Nelson: Organisational Behaviour, 3e, Thomson 2006

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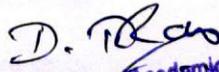
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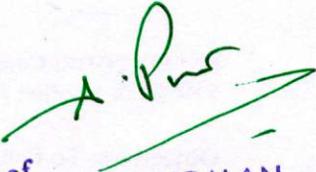
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7. Aswathappa: Organizational Behavior, Himalaya Publisher.
8. Jones G R :Organizational Theory, Pearson Education, New Delhi
9. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication
10. Hellriegel: Organisational Behaviour, 10e, Thomson 2006.
11. SharmaVVS: Organisational Behaviour,Jaico Publication

  
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