

# MASTER OF COMMERCE- Financial Management (M.Com - FM)

## *SYLLABUS & REGULATIONS WITH EFFECT FROM 2024-2025*

**MASTER OF COMMERCE (M.Com-Financial Management)  
P.G. Degree Programme (CBCS) Regulations-2016**

**Amended as per NEP-2020**

(with effect from the batch admitted in the academic year 2024-25)

**CHOICE BASED CREDIT SYSTEM (CBCS)**



**CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)**

**SRI VENKATESWARA UNIVERSITY**

Accredited by "NAAC" with A<sup>+</sup> Grade

Tirupati, Andhra Pradesh - 517502

**CHAIRMAN BOS**  
Dept. of Commerce  
S.V. University  
TIRUPATI - 517 502

## VISION

The **M.Com** Course Structure is designed for imparting the specialized skills and applied competencies in both the theoretical and practical mode with regard to the commerce subjects which will help to the student to cater the contemporary needs of industry and academia in the present-day business era.

<b>Program Educational Objectives (PEOs)</b>	
PEO1	To impart professional / entrepreneurial skills needed for undertaking the trade and commerce related activities and to promote entrepreneurship
PEO2	To foster computer literacy and its application related to Accounting package - tally, online trade promotion and web page development
PEO3	To imbibe the practical knowledge on accounting, taxation, management, marketing, human resource management and legal aspects of business enterprises.
PEO4	To enrich the student abilities to become project trainer, consultant in the field of accounts and tax, banking & finance and financial markets.
PEO5	The curriculum serves as a foundation to the students for pursuing research programmes in future.

<b>Program Specific Outcomes (PSOs)</b>	
After the successful completion of <b>M.Com</b> program, the students are expected to	
PSO1	Develop the skills for preparation of financial statements
PSO2	Gain knowledge about avenues of research through special lectures/international conferences/case analysis, etc.
PSO3	Seek an opportunity as an accountant, marketing expert, financial advisor, HR practitioner, production manager and tax consultant and the like
PSO4	Develop the teaching skills on various aspects related to commerce subjects
PSO5	Improve the professional competency and computing skills
PSO6	Enhance the knowledge through hands on practice on various subjects

<b>Program Outcomes (POs)</b>	
On successful completion of the <b>M.Com</b> program, students can	
PO1	Acquire technical and decision making skills in the area of accounting, securities and online trade practices to make student industry ready
PO2	Build expertise in auditing, taxation and GST to become practitioners in specific fields
PO3	Identify, analyze and grab the opportunities available in global scenario
PO4	Utilise knowledge for developing accounting packages and software for corporate requirements
PO5	Obtain employment in IT field, Banks, Companies, BPO's and KPO's
PO6	Initiate entrepreneurial activities / Startups
PO7	Seek suitable employment in both private and govt. sectors
PO8	Become consultant in the capital markets
PO9	Get employment in various educational sector
PO10	Excel the investment, marketing and managerial skills in the fields of insurance, stock market, mutual fund for the settlement in executive position at various sectors



## MASTER OF COMMERCE - Financial Management

	Course Code	Title of the Course	No. of Credits	Internal Assessment	Semester End Exams	Total Marks
Semester - 1	M.ComFM 101	Organizational Behaviour	4	25	75	100
	M.ComFM 102	Managerial Economics	4	25	75	100
	M.ComFM 103	Business Environment and Policy	4	25	75	100
	M.ComFM 104	Business Ethics	4	25	75	100
	M.ComFM 105	Corporate Financial Accounting	4	25	75	100
<b>Total</b>			<b>20</b>	<b>125</b>	<b>375</b>	<b>500</b>
Semester - 2	M.ComFM 201	Techniques of Cost Accounting	4	25	75	100
	M.ComFM 202	Human Resource Management	4	25	75	100
	M.ComFM 203	Marketing Management	4	25	75	100
	M.ComFM 204	Quantitative Methods	4	25	75	100
	M.ComFM 205	Accounting for Managers	4	25	75	100
<b>Total</b>			<b>20</b>	<b>125</b>	<b>375</b>	<b>500</b>
Semester - 3	M.ComFM 301	Financial Management	4	25	75	100
	M.ComFM 302	Security Analysis and Portfolio Management	4	25	75	100
	M.ComFM 303	Financial Markets and Services	4	25	75	100
	M.ComFM 304	Corporate Governance	4	25	75	100
	M.ComFM 305	Financial Institutions, Markets and Services	4	25	75	100
	M.ComFM 306	Strategic Financial Management	4	25	75	100
	M.ComFM 307	Internal Audit and standard Audit Practices	4	25	75	100
<b>Total</b>			<b>28</b>	<b>175</b>	<b>525</b>	<b>700</b>
Semester - 4	M.ComFM 401	Fundamentals of Accounting	4	25	75	100
	M.ComFM 402	Legal Aspects of Business	4	25	75	100
	M.ComFM 403	GST and Customs Duty	4	25	75	100
	M.ComFM 404	Financial Derivatives	4	25	75	100
	M.ComFM 405	International Financial Management	4	25	75	100
	M.ComFM 406	International Accounting & Reporting	4	25	75	100
	M.ComFM 407	Project Report & Viva-Voce	4	-	100	100
<b>Sub Total</b>			<b>28</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Grand Total</b>			<b>96</b>	<b>575</b>	<b>1825</b>	<b>2400</b>

**CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)**  
**SRI VENKATESWARA UNIVERSITY : : TIRUPATI**  
**DEPARTMENT OF COMMERCE**  
**(Revised Scheme of Instruction and Examination, Syllabus etc., under**  
**CBCS Regulations -2016 is Amended as per NEP-2020)**  
**(With effect from the batch admitted in the academic year 2024-25)**  
**MASTER OF COMMERCE -Financial Management**  
**Semester - I**

**M.ComFM 101: ORGANISATIONAL BEHAVIOUR**

**Program Educational Objectives**

This enables the students in understanding of :

1. Various management concepts and theories of organization behavior.
2. Human behavior in business organizations and its influence on organizational change, development and effectiveness.
3. Individual behavior, communication, conflict and various management styles, motivational theories and coordination in the work environment structure, culture and change human resources.
4. Behaviour in organizations including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making and motivational theories.
5. Group behaviour in organizations, including communication, leadership, power and politics, conflict and negotiations.

**Expected Course Outcomes**

After successful completion of this paper, the students are able to:

1. Describe how people behave under different conditions and understand why people behave as they do.
2. Analyze individual and group behavior, and understand the implications of organizational behavior on the process of management.
3. Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
4. Explain how organizational changes and culture affect working relationships within organizations.
5. Build the team spirit for institutional advancement and professional growth.

**UNIT-I: Organizational Behaviour (OB):** Nature and Scope – Significance - Limitations of Organizational Behaviour - OB as an Interdisciplinary Approach - Models of OB - Emerging Challenges of OB in the 21<sup>st</sup> Century.

**UNIT-II: Individual Dynamics:** Personality - Perception - Motivation – Concept - Theories - Maslow’s Need Hierarchy- Two factor theory – ERG Theory.

**UNIT-III: Group Dynamics:** Concept - Types of Groups - Group Formation - Group Cohesiveness; Leadership – Concept - Leadership Theories – Trait Theory – Behavioural Theory –Fiedler Contingency Theory - Managerial Grid Theory; Conflict Management - Conflict Management Techniques

**UNIT-IV: Organizational Dynamics:** Organizational Culture – Organizational Change - Concept – Resistance to Implementation of Change – Organizational Effectiveness –Organizational Development: Concept - Organizational Development Interventions.

**Suggested Books**

1. Prasad, L.M., Organizational Behaviour, S.Chand Publications.
2. Aswathappa .K, Organizational Behaviour, HPH, New Delhi.
3. Fred Luthans, Organizational Behaviour, Tata McGraw Hill.
4. Stephen P.Robbins, Oganinational Behaviour, Pearson Education.
5. Arun Kumar N Meenakashi., Oganinational Behaviour, VPH.
6. Dale, Oganinational Behaviour, Sage Publications.
7. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson, Management of Organizational Behaviour, Utilizing Human Resources, PHI.

**MASTER OF COMMERCE -Financial Management  
Semester - I**

**M.ComFM 102: MANAGERIAL ECONOMICS**

**Program Educational Objectives**

This enables the students in understanding of :

1. Concepts of managerial economics and its role in business decisions
2. Demand & supply analysis and its applications in business
3. Functions of production, price strategies and profit theories
4. Impact of competition in various types of markets
5. Nexus between Macro-economic factors and managerial decisions

**Expected Course Outcomes**

After successful completion of this paper, the students are able to:

1. Apply principles of economics in day-to-day business activities
2. Understand the demand and supply conditions and assess the position of a company
3. Develop thorough knowledge on the production theories and cost while dealing with the factors of production.
4. Analyze real-world business problems with a systematic theoretical framework.
5. Design competition strategies, including costing, pricing, product differentiation, and market environment

**UNIT-I: Introduction:** Managerial Economics - Nature and Scope - Principles – Objectives of the Firm - Theory of the Firm, Role and Responsibilities of a Managerial Economist.

**UNIT-II: Demand and Supply Analysis:** Law of Demand - Demand Function - Determinants - Demand Estimation - Methods of forecasting for Existing and New Products ; Law of Supply - Determinants of Supply.

**UNIT-III: Cost and Production Analysis:** Cost Concepts - Cost Output Relationship in Short run and Long run - Cost Control and Reduction; Production Function - Cobb Douglas Production Function.

**UNIT-IV: Profit and Price Analysis:** Nature and Theories of Profit - Cost Volume Profit Analysis - Profit Planning and Forecasting; Competition - Types of Competition; Pricing Policies and Strategies - Pricing Methods.

**Suggested Books**

1. Craig Peterson and Lewis: Managerial Economics, Pearson Education Publication 2008
2. Mankiw, Principles of Macroeconomics, 4e, TL 2007.
3. Mehta, P.L., Managerial Economics, Text and Cases, S.Chand & Co., Publishers, NewDelhi
4. Varshney, R.L., and Maheswari, K.L., Managerial Economics, S.Chand & Co.,Publishers, New Delhi
5. Battacharya & Chakravarthy, Fundamentals of Business economics BS Publications2002.
6. Ahuja, H.L., Managerial Economics, S. Chand, New Delhi
7. Trivedi, M.L. Managerial Economics, Tata Mc-Graw Hills, New Delhi.
8. Mithani, D.M, Managerial Economics – Theory and Applications, Himalayas Publishing House, New Delhi.

**MASTER OF COMMERCE -Financial Management**  
**Semester - I**

**M.ComFM 103: BUSINESS ENVIRONMENTS AND POLICY**

**Program Educational Objectives**

This enables the students in understanding of :

1. Concepts of Business Environment.
2. Economic Environment in Industrial Development Policies -Industrial policy, Fiscal policy, monetary policy, Economic Reforms in India
3. Socio-Cultural Environment.
4. Technological Environment and Modernization of Technology.
5. In-depth knowledge about different environment in the business climate and the current issues affecting business.

**Expected Course Outcomes**

After successful completion of this paper, the students are able to:

1. Acquire basic knowledge of Business environment
2. Obtain acquaintance of the influencing factors of business environment in India.
3. Enhance the knowledge on economic environment and economic policies in India.
4. Improve the awareness on Socio-Cultural, Political and Legal Environment of Business.
5. Gain familiarities about the technological and global environment of business.

**UNIT-I: Business Environment:** Concept - Nature and Scope -Elements of Business Environment - Techniques of Environmental Analysis - Changing Dimensions of Business Environment.

**UNIT-II: Economic Environment of Business:** Introduction - Economic Systems - Economic Policies - Role of Public Sector in Economic Development - Economic Reforms, SEZs.

**UNIT-III: Socio-Cultural, Political and Legal Environment:** Introduction - Socio-cultural Environment - Political Environment - Social Responsibilities of Business; Legal Environment - Consumer Protection Act.

**UNIT-IV: Technological and Global Environment:** Technological Environment - Technological Implications; Global Environment: Nature and Scope - Multi National Corporations (MNCs) - Emerging Challenges of Global Business - FEMA.



**Suggested Books**

1. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi.
3. Kohli.S.L. and Resutra N.K, Business Environment, Kalyani Publishers, New Delhi 2005.
4. Fernando A.C, Business Environment, Pearson Education, New Delhi.
5. Misra.S.K, and V.K.Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2008.
6. Agrawal. A.N., Indian Economy: Problems of Development and Planning, New Age Publications, New Delhi, 2008.
7. Misra.S.K., and V.K.Puri, Economic Environment of Business, Himalaya Publishing House, New Delhi, 2008.
8. Raj Agrawal, Business Environment, Excel Books, New Delhi, 2008.

**MASTER OF COMMERCE -Financial Management**  
**Semester - I**

**M.ComFM 104 : BUSINESS ETHICS**

**Program Educational Objectives**

This enables the students in understanding of :

1. Concepts of Business Ethics.
2. Characteristics and importance of Business Ethics.
3. Principles of business ethics.
4. Challenges of Business Ethics.
5. In-depth knowledge about Sources of Ethics.

**Expected Course Outcomes**

After successful completion of this paper, the students are able to:

1. Get basic knowledge of Business Ethics.
2. Obtain acquaintance of the objectives and scope of business ethics.
3. Enhance the knowledge on principles of business ethics.
4. Improve the knowledge on challenges of business ethics.
5. Learn about the ethical theories of business.

**UNIT – I: Business Ethics:** Introduction - Genesis of Business Ethics - Objectives - Characteristics - Scope - Significance - Problems in Adapting Business Ethics.

**UNIT-II: Principles of Business Ethics:** Factors Affecting Business Ethics - Ethical Standards - Elements of Business Ethics - Ethics in Contemporary Business.

**UNIT-III: Ethical Theories:** Modern Decision Making Model and Ethics - Sources of Ethics - Unethical Practices - Influence of Business Ethics on Business Operations.

**UNIT-IV: Business Ethics:** Challenges of Business Ethics and corporate leadership - Ethical principles in Business - Business Ethics from Indian perspective.

**Suggested Books**

1. Manuel G. Velasquez, Business Ethics, concepts, Prentice Hall of India, New Delhi.
2. R.C.Sekhar, Ethical Choices in Business, Response Books, New Delhi.
3. C.S.V. Murthy, Business Ethics, Himalaya Publishing House, New Delhi.

**MASTER OF COMMERCE -Financial Management  
Semester - I**

**M.ComFM 105 : CORPORATE FINANCIAL ACCOUNTING**

**Program Educational Objectives**

This enables the students in understanding of :

1. Issues and practices of advanced corporate financial accounting.
2. Methods of accounting for price level changes
3. Concepts of Human Resource, Government and social responsibility accounting
4. Importance of Accounting principles & standards and its applications for business
5. Preparation of consolidated financial statements of different companies

**Expected Course Outcomes**

After successful completion of this paper, the students are able to:

1. Combine practical and theoretical knowledge of financial accounting.
2. Identify and analyze the price changes in the real life situations.
3. Develop the sufficient insights on the importance of accounting maintenance for different purposes
4. Describe how people analyze the concept of holding company under different conditions
5. Identify reasons for preparing financial statements in different manner.

**UNIT-I: Financial Accounting:** Introduction - Objectives - Generally Accepted Accounting Principles (GAAP) - Ethical Issues in Accounting Practices - Role of computers in accounting (Theory only)

**UNIT-II: Inflation Accounting:** Meaning - Limitations of Historical Accounting - Methods of Accounting for Price Level Changes - Current Purchasing Power (CPP) - Current Cost Accounting (CCA) - Gearing Adjustment. (Theory & Problems)

**UNIT-III: Human Resource Accounting:** Concept - Suggested Methods for Valuation of Human Resources; Corporate Social Accounting - Objectives - Measures - Social Responsibility Accounting; Government Accounting (Theory only).

**UNIT-IV: Consolidated Financial Statements:** Preparation of Consolidated Balance Sheet - Minority Interest - Pre-Acquisition and Post-Acquisition Profits - Cost Control or ~~Cost~~ Bonus Shares - More Than One Subsidiary. (Theory & Problems)

**Suggested Books**

1. Gupta, R.L. and Radhaswami, M., Advanced Accountancy, S. Chand & Co., New Delhi.
2. Jain and Narang, Advanced Accountancy, Kalyani Publications, New Delhi
3. M.C. Shukla, T.S. Grewel, Advanced Accountancy, S. Chand & Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Corporate Accounting, Vikas Publishing House, New Delhi.
5. Arulanandam, Advanced Accountancy, Himalaya Publishing House, Delhi.
6. Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann.
7. Jawaharlal, Accounting Theory, Himalaya Publishing House.
8. I.M. Pandey, Management Accounting, Vikas Publication.
9. Bhatt J, Management Accounting, ELBS.
10. Khan and Jain, Management Accounting, Tata McGraw Hill.

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**MASTER OF COMMERCE -Financial Management**  
**Semester - II**

**M.ComFM 201: TECHNIQUES OF COST ACCOUNTING**

**Program Educational Objectives**

This enables the students in understanding of :

1. The procedure to determine the cost of production.
2. Equip them in the preparation of various budgets
3. Cost controlling measures and its significance.
4. Enrich the students about the variances of standard costing
5. ABC Analysis used in manufacturing concerns.

**Expected Course Outcomes**

After successful completion of this paper, the students are able to:

1. Construct cost sheet and apply various techniques for minimizing the cost factor
2. To develop different budgets required for the different concerns
3. To apply the standard costing techniques and evaluate the causes for variance in different elements of cost
4. Able to identify and apply relevant methods used for preparation of financial statements
5. Understand various inventory techniques and its significance for optimum utilization

**UNIT- I: Cost Accounting:** Concept - Objectives – Cost Classification – Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

**UNIT-II: Budget:** Meaning –Budgetary Control: Advantages- Limitations – Classification of Budgets - Master Budget – Flexible Budget –Zero Based Budgeting (Including Problems).

**UNIT-III: Standard Costing:** Need- Standard Costing and Budgetary Control – Variance Analysis -. Marginal Cost- Absorption Cost- Marginal Costing Vs Absorption Costing - Preparation of Income Statement (Including Problems).

**UNIT-IV: ABC Analysis:** – Objectives- Practical Applications - Stages of ABC Analysis – Differences between traditional cost system and ABC system.

**Suggested Books**

1. Jain S.P., & K.L.Narang, Cost Accounting Principles & Practice Kalayani Publishers New Delhi.
2. Rathnam P.V., Rathnam,s costing advanced problems and solutions, Kitab Mahal Distributors.
3. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons.
4. Bhar B.K., Cost accounting methods and problems, Academic Publishers, Kolkota.
5. Khan M.Y & Jain P.K., “Theory and Problems in Cost Accounting” TMH

**MASTER OF COMMERCE -Financial Management  
Semester - II**

**M.ComFM: Human Resources Management**

**Objectives:**

1. This subject provides the platform to the students of management to appreciate the critical managerial functions, processes and tasks of HRM in an organization.
2. To become sensitive to the HR Management Processes and to adopt conceptual learning to real-life situations.
3. To appreciate the methods and mechanics to bring out the best in people.

**Unit-I**

**Introduction:** History & Evolution of HRM, Concept, Scope, Characteristics, Objectives & importance of HRM, Personnel Management vs HRM.

Case study: Conceptualize and get sacked.

**Unit-II**

**Acquisition of Human Resources:** Concept of Human resource Planning, Objectives, Need and importance, Process of Human Resource Planning, Problems in Human Resource Planning, Requisites for successful Human Resource Planning.

**Job Analysis:** Introduction, Uses of Job Analysis, Process of Job Analysis, Job Description and Job specification.

**Recruitment:** Introduction to recruitment, Factors governing Recruitment, Process & sources of recruitment.

**Selection:** Meaning of Selection, Steps in selection process, Selection Tests & interviews

**Placement, Induction & Job Changes:** Concept of Placement, Concept of Induction, Concept of Transfer, types of transfer, Concept of Promotion, Promotion policy Case study: A tale of Twists and Turns

**Unit-III**

Training Concept and importance of training, types of training, methods of training, designing of a training program, evaluation of training effectiveness

**Executive development:** Concept, process and techniques

**Career Planning and development:** Concept, Objectives and Process

**Case study:** Vishal Fast foods private Ltd.

**Unit-IV**

**Job evaluation:** Concept & Essentials of Job Evaluation, Methods of Job evaluation.

**Performance Appraisal:** concept, Importance, Process of Performance Appraisal, Methods of Performance Appraisal, Job evaluation Vs Performance Appraisal.-8

**Compensation:** Introduction to compensation Management, Objectives & Components of Compensation-10

**Case study:** Should Job evaluation plan be specific or General.

#### **Unit-V**

**International Dimensions of Human Resource Management:** Introduction to International Human Resource Management, understanding role of cultural in International Management Practice: HRM practices as a cultural variable, International HRM on Productivity, Quality of Work Life and Bottom Line.

**Course Outcomes:** The Student is able to

- CO1 : Apply different concepts of HR Planning, Recruitment, Selection, Training, Interviewing Techniques and Executive Development Programs.
- CO2 : Apply job analysis, job description, job specification, ergonomics in industry and the methods of job evaluation.
- CO3 : Utilize the various methods of performance appraisal.
- CO4 : Develop a good compensation policy.
- CO5 : Address Grievance Handling Procedures, Industrial Disputes Resolution Mechanisms and stress management at work place.

#### **References:**

1. Aswathappa. K – “Human Resource Management” (Tata McGraw Hill)
2. David A. Decenzo and Stephen P. Robbins – “Personnel: Human Resource Management” (Prentice Hall of India)
3. Garry Dessler – “Human Resource Management” (Pearson Education)
4. Uday Pareek, T.V. Rao – “Designing And Managing Human Resource Systems” (Oxford & IBH)



**MASTER OF COMMERCE -Financial Management  
Semester - II**

**M.ComFM 203 – Marketing Management**

**Objectives:**

1. To provide a basic understanding of the Marketing Concepts.
2. To understand the Marketing concepts and the Marketing Strategies.

**Unit-I**

**Concept of Marketing** - Market, Marketing, Marketer- Selling Concept, Market Concept, Social Marketing Concept- identifying Market Segments- Basis for Market Segmentation for Consumer and industrial market and requirement of effective segments.

**Unit-II**

**Product and Product lines** - Product hierarchy, Product classification, Product mix decisions- Product line decisions = Product attribute decisions, decision- Product life cycle, Marketing strategies for different stages of the product life cycle.

**Unit-III**

**Pricing:** Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing.

**Unit-IV**

**Marketing Channels:** The importance of marketing channels- Channel design decisions- Channel management decisions- Channel Conflict: Types, causes and managing the Conflict.

**Unit-V**

**Promotion mix Advertisement:** Meaning, Objectives - Types of Media- Sales Promotion- Objective and Tools- Public relation- Meaning and Tools - Personal Selling- Process.

**Course Outcomes:** The Student is able to

- CO1 : Create the segmentation, targeting and positioning in marketing.
- CO2: Analyse various phases of product life cycle.
- CO3: Evaluate various methods of pricing and identify the best pricing strategy.
- CO4: Evaluate marketing communication strategies.

**References:**

1. Philip kotler, Kevin Lane Keller“Marketing Management” ( Pearson Education)
2. Rajan Saxena "Marketing Management" (McGrawHill)
3. Dhruv Grewal, Michael Levy "Marketing" (McGrawHill)
4. Mohr Slater "Marketing of High-Technology Products and Innovations" (Pearson)
5. Philip Kotler, Hermawan Kartajaya, Iwan Setiawan "Marketing 4.0: Moving from Traditional to Digital" (Wiley)

**MASTER OF COMMERCE -Financial Management  
Semester - II**

**M.ComFM 204 – Quantitative Methods**

**UNIT-1**

Introduction to Business: Meaning definition, functions, importance and limitations of Statistics – Collection of data – Primary and Secondary data – Schedule and questionnaire – Frequency distribution - - Tabulation, Diagram and Graphic presentation of data – Statistical system in India.

**UNIT-2**

Measures of Central Tendency and Dispersion: Definition , objectives and characteristics of Measures of Central Tendency Types of Averages Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles, Percentiles, Properties of averages and their application. Meaning, Definitions, objectives of Dispersion, Range Quartiles Deviation, Mean deviation, Standard Deviation Co-efficient of variation – Definition and objectives of Skewness – Karl Pearson’s and Bowle’s measures of skewness.

**UNIT-3**

Measures of Correlation : Meaning, Definition and use of correlation – types of correlation Karl Pearson’s correlation co-efficient Spearman’s Rank correlation problem error Meaning utility of regeassion analysis comparison between Correlation and Regression - Regression Equations – Interpretation of Regression CO-efficient.

**UNIT-4**

Set Theory: Set ,Subset ,Types of Sets- Operations on sets - Venn Diagram Demogran Laws— Applications of set theory Laws of Indices Arithmetic Progressions Geometric Progressions Harmonic Progressions.

**UNIT-5**

Matrix: Meaning and operations - Matrix Algebra – Types of matrices – Matrix addition – Matrix Multiplication Matrix Determinants, Minors and Co-factors Matrix inversion

**REFERENCE BOOKS:**

1. Gupta, S.P.Statistical Methods, S.Chand& Sons, New Delhi
2. Tulasian P.C., and Vishal Pandey, Quantitative Techniques – Theory and Problems Pearson Education New Delhi
3. Gupta and Khanna “Quantitative Techniques for Business Managers” PHI, New Delhi.
4. Andnda Sharma, Quantitative Techniques, Himalaya Publications, Hyderabad.
5. Kothari C.R... Quantitative Techniques Vikas Publications, Mumbai. Vikas Publications, Mumbai.

**MASTER OF COMMERCE -Financial Management  
Semester - II**

**M.ComFM 205 : Accounting for Managers**

**Type of Course**

Financial Accounting Objectives: The subject of Financial Accounting includes basic concepts underlying the accounting practice and its techniques with special reference to Sole-Proprietorship, Trading and Non-Trading Concerns. The syllabus also includes computerized accounting using the software TALLY.

**Unit-I: Introduction to Accounting**

Need for Accounting- Definition - Objectives, Advantages - Book keeping and Accounting - Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems). Difference between manual accounts and computerised accounts.

**Unit-II: Subsidiary Books**

Types of Subsidiary Books - Cash Book, Three - column Cash Book - Petty cash Book(Problems).

**Unit-III: Bank Reconciliation Statement**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances-Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavourable balances.

**Unit-IV: Trail Balance and Final Accounts**

Preparation of Trail balance - Preparation of Final Accounts Trading account - Profit and Loss Account - Balance Sheet - Final Accounts with adjustments (Problems)

**Unit-V: Issue of Shares and Debentures**

Shares - meaning - types of share capital - Issue of shares - forfeiture of shares - reissue of forfeiture shares. Debentures-meaning-types-various methods of issue of debentures.

**References**

1. Accounting for Managers - J. Made Gowda - Himalaya Publishing House.
2. Introduction to Accountancy - T. S. Grewall & S.C. Gupta S. Chand 8th Edition.
3. Modern Accountancy - Hanif Mukerji - TMH.
4. Financial Accounting by Dr. Kaustubh Sontake - 1st Edition - Himalaya Publishing House

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