

SEMESTER I**FINANCIAL MANAGEMENT****1. Course Description**

Programme: M. Com (Finance and Analytics)

Course Code:

Max Hours: 75

Type of course: DSC

Max Marks: 100

No. Of Credits 5

Hours per week: 5 hrs

2. Course Objectives

- To introduce the concept of Financial Management
- To acquaint the students with various techniques of Financial Management.

3. Course Outcome: At the end of the course, the student will be able to

CO 1 Recall and describe the basic concepts of financial management including time value of money for decision making.

CO2 Understand and apply capital budgeting techniques to analyze projects and incorporate risk analysis.

CO3 Examine capital structure theories and cost of capital concepts and their application.

CO4 Analyze dividend policies, bonus shares, and other dividend decision models.

CO5 Apply working capital management concepts including inventory, receivables, and cash management.

4. Course Content**MODULE I: INTRODUCTION**

(15

Hours)

Financial Management: Meaning, Goals and Objectives -Scope of Financial Management - Evolution of Corporate Finance- Importance of Financial Management - Functions of a Finance Manager - Financial Decision Making- Basic Consideration- Risk and Return – Liquidity Versus Profitability.

Concept and Relevance of Time Value of Money - Compounding Technique – Discounting Technique (Including practical problems)

MODULE II: INVESTMENT DECISIONS

(15

Hours)

Nature of Investment Decision – Features and Significance of Capital Budgeting - Types of

Capital Budgeting Decisions - Capital Budgeting Process - Issues in Capital Budgeting -Cash Flows Estimation - Methods/Techniques of Evaluation -Traditional Techniques - Payback period Method - Accounting Rate of Return (ARR) Method - Discounted Cash Flows (DCF) Methods/Techniques - Net Present Value (NPV) method - Internal Rate of Return (IRR) Method - Reciprocal Rate of Return Method – Profitability Index - Criteria for Selection of a Project - Incremental Analysis in Capital Budgeting - Evaluation and Interpretation of all the Methods –. Financial Feasibility Aspects – Capital Rationing(Including practical Problems) Risk Analysis in Capital Budgeting Decisions: Sources and Perspectives of Risk – Traditional Tools – Payback Period – Risk Adjusted Discount Rate – Certainty Equivalent Coefficient of Variation – and Decision Tree Analysis (Including practical Problems)

MODULE III: FINANCING DECISIONS

(15 Hours)

Capital structure: Meaning - Determinants of Capital Structure - Optimum Capital Structure - Capital Structure Theories - Net Income Approach- Net Operating Income Approach - Traditional View - M.M. Hypothesis (theory only)

Cost of Capital: Concepts - Importance - Specific Cost of Capital for various sources of finance - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Cost of External Equity - Cost of Retained Earnings - Weighted Average Cost of Capital - Book Value and Market Value Weights and Marginal Cost of Capital (Including practical problems)

Concept of Leverages: Operating, Financial and Combined leverages - Meaning and measurement – Importance of EBIT- EPS Analysis with different financing patterns – Indifference point / level of EBIT. (Including practical problems)

MODULE IV: DIVIDEND DECISIONS

(15 Hours)

Dividend decisions: Concept and Significance – Types - Dividend policy and Value of the firm - Determinants of Dividend Decision – Relevance of Dividend Decision (Walter's Model – Gordon's Model) – Irrelevance of Dividend Policy (Residuals Theory of Dividends, MM Approach – Dividend Policy and Share Value – Legal and Procedural Considerations. (Including Problems on approaches to Dividend policy)

MODULE V: WORKING CAPITAL MANAGEMENT Hours)

(15

Concepts of Working Capital: Determinants of Working Capital - Optimum level of Current Assets - Liquidity vs. Profitability - Risk Return Trade off. Estimation of Working Capital needs- Operating Cycle Method (including Problems).

Cash Management: Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Facets of Cash Management –Cash Forecasting and Budgeting – Management of Cash Flows – Determination of Optimum Cash Balance (Including Problems)

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems) Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems)

5. References:

1. Shashi K.Gupta, R.K. Sharma , Financial Management, Kalyani Publications.
2. R.P.Rustagi, Financial Management, Taxmann
3. Khan M.Y. & Jain PK, Financial management, Tata Mcgraw Hill Publishing Co.Ltd,
4. Van Horn, James C, Financial Management, Prentice Hall of India (P) Ltd.
5. Eugene Brigham & Erhardt, Fundamental of Financial Management, 10e Thomson
6. Solemen Ezra & Pringle John. J: An Introduction to Financial Management, Prentice Hall of India (P)Ltd
7. Pandey I.M., Financial Management ,Vikas Publishing House (P) Ltd
8. Chandra Prasanna, Financial management, Tata McGraw Hill Publishing co. Ltd.
9. Kulkarni P.V., Financial Management, Himalaya Publishing House.
10. Erhardt & Brigham: Corporate Finance, A Focused Approach, Thomson
11. Srivatsava R.M, Essential of Business Finances, Himalaya Publishing House, Mumbai
12. Lasher, Practical Financial Management, Thomson

Head
 Department of Commerce
 Osmania University
 Hyderabad-500 007

Deepa
 Head
 Department of Commerce
 St. Francis College for Women
 Begumpet, Hyderabad - 16

SEMESTER I**FOUNDATION FOR BUSINESS ANALYTICS (Basics of Statistics)****1. Course Description**

Programme: M. Com (Finance and Analytics)

Course Code:

Max Hours: 30hrs

Type of course: OE

Max Marks: 50

No. Of Credits 2

Hours per week: 2hrs

2. Course Objectives

- To understand, plan, and execute the process of data collection.
- To analytical, and computational abilities.

3. Course outcomes

On successful completion of the course the student will be able to:

CO1: Understand the Basic Concepts of Statistics.

CO2: Apply measures of central tendency and variance

CO3: Analyse data using Correlation, Regression and Time series analysis

4. Course Content**MODULE I: INTRODUCTION, MEASURES OF CENTRAL TENDENCY AND****DISPERSION**

(15 Hrs)

Origin and Development of Statistics – Definition- Statistics - Functions-Importance and Scope - Survey-Census Vs Sampling-Sampling methods–Techniques of Data Collection: Primary data and Secondary data.

Arithmetic Mean—Median— Mode -Combined Arithmetic Mean-Weighted Averages – Mean Deviation-Standard Deviation-Coefficient of Variation.

MODULE II: CORRELATION, REGRESSION & TIME SERIES

(15 Hrs)

Meaning -Types of correlation – Methods of studying Correlation: Karl Pearson Coefficient of Correlation – Rank Correlation.

Regression – Meaning – Uses of Regression Analysis Regression equations: X on Y & Y on X regression coefficient.

Time series – Concept- Components: – Measurement of Trend by Straight Line Method —
Moving Average

5. References:

1. Fundamentals of Statistical Methods: S.P Gupta, Sultan Chand
2. Statistics for Management: Levin & Rubin, Pearson
3. Fundamentals of Statistics: Gupta S.C, Himalaya
4. Business Statistics: S. Aggarwal, S.L. Bhardwaj, Kalyani Publications
5. Statistics-Theory, Methods, and Applications: Sancheti D.C.& Kapoor V.K

Deepa
- *Head*
Department of Commerce
St. Francis College for Women
Begumpet, Hyderabad - 16

SEMESTER I**INTRODUCTION TO BUSINESS ANALYTICS****1. Course Description**

Programme: M. Com (Finance and Analytics)

Course Code:

Max Hours: 105

Type of course: DSC

Max Marks: 100

No. Of Credits 5

Hours per week: 3T+4P hrs

2. Course Objective

- To Enable students to learn how data analysts describe, predict business decisions in the specific areas of marketing, finance and operation.

3. Course Outcomes

On successful completion of the course the students will be able to:

CO1: Understand the need for effective business analytics within an organization.

CO2: Application of descriptive statistics .

CO3: Analyze complex problems using advanced analytics tools

CO4: Apply descriptive, predictive and prescriptive business analytics.

CO5: Comprehend the business analytics application.

4. Course Content

Module I: Introduction to Analytics (21 Hrs)

Foundations of Business Analytics, Decision making, Introduction to Business Analytics, Models in Business Analytics,- descriptive, predictive, prescriptive.. Problem solving with analytics, Big data, Stages of analytics.

Module II: Descriptive Analytics (21 Hrs)

Descriptive Statistics -Overview of Using Data: Definitions and Goals - Types of Data - Creating Distributions from Data- Frequency Distributions for Categorical Data , Relative Frequency and Percent Frequency Distributions , Frequency Distributions for Quantitative Data , Histograms , Cumulative Distributions - Measures of Location -Measures of Variability - Analyzing Distributions , Percentiles , Quartiles , z-scores , Empirical Rule , Identifying Outliers , Box Plots - Measures of Association Between Two Variables - Scatter Charts , Covariance , Correlation Coefficient using Excel

Module III: Predictive Analytics

(21 Hrs)

Interaction Between Independent Variables , Model Fitting , Variable Selection Procedures , Over fitting , Time Series Analysis and Forecasting -Time Series Patterns, Horizontal Pattern, Trend Pattern , Seasonal Pattern , Trend and Seasonal Pattern , Cyclical Pattern , Identifying Time Series Patterns (theory)

Module IV: Prescriptive Analytics:

(21 Hrs)

Linear Regression - Least Squares Method - Least Squares Estimates of the Regression Parameters ,Using Excel's Chart Tools to Compute the Estimated Regression Equation, Compute the Coefficient of Determination, Quadratic Regression Models, Piece wise Linear Regression Models, Forecast Accuracy - Moving Averages and Exponential Smoothing (practical)

Unit V: Business Analytics Applications

(21 Hrs)

Application of Analytics in Finance, Marketing, Human Resource Management, Supply Chain, Healthcare, Social Media Cyber Space and AI in analytics. Ethical principle in business analytics-Ethical Considerations in Business Analytics and Data Privacy-Business Analytics & Ethical Decisions.

Practical Exercises:

1. Descriptive Statistical Measures.
2. Visualizing and Exploring Data.
3. Trendlines and Regression Analysis.

5. References:

1. James, E.R. (2017). Business Analytics. UK: Pearson Education Limited.
2. Camm, J.D., Cochran, J.J., Fry, M.J., Ohlmann, J.W., Anderson, D.R. (2015),
3. Essentials of Business Analytics, Cengage Learning, Second Edition. Prasad, R. N., Acharya, S. (2011), Fundamentals of Business Analytics, Wiley.
4. Schniederjans, M.J., Schniederjans, D.G., Starkey, C.M. (2014), Business Analytics: Principles, Concepts and Applications, Pearson.
5. Liebowitz, J. (2013), Business Analytics: An Introduction, Auerbach Publications.

6. Harsoon, D.R., and Shmueli, G. (2016), Getting Started with Business Analytics, CRC Press, Taylor & Francis.
7. Rao, P.H. (2014), Business Analytics: An Application Focus, Prentice Hall India.
8. Sharma, J.K., Khatua, P.K. (2012), Business Statistics, Pearson.
9. Pinsky, M.A., Karlin, S. (2010), An Introduction to Stochastic Modeling, Academic Press, Fourth Edition.
10. Provost, F. & Fawcett, T. (2013), Data Science for Business: What you need to know about data mining and data-analytic thinking, O'Reilly Media.
11. Anasse Bari, Mohamed Chaouchi, Tommy Jung, predictive analytics for dummies, Wiley
12. Randy Bartlett, A practitioners Guide to Business Analytics, Mc graw Hill

Online resources are used wherever applicable

Deepa
Head
Department of Commerce
St. Francis College for Women
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SEMESTER I**MANAGERIAL ECONOMICS****1. Course Description**

Programme: M. Com (Finance and Analytics)

Course Code:

Max Hours 75

Type of course: DSC

Max Marks: 100

No. Of Credits 5

Hours per week: 5 hrs

2. Course objective:

- This course intends to expose the student to the role of economic analysis in formulating policies at the firm level
- To aid in applying the economic theories to managerial decision making.

3. Course Outcome:

On successful completion of the course the students will be able to:

CO1: Understand the role of Managerial Economics in decision making and to learn the application of mathematical tools in decision making.

CO2: Estimate demand and supply analysis and discuss concepts and methods of demand forecasting.

CO3: Explain production functions with one variable and two variable inputs and illustrate cost and revenue analysis.

CO4: Examine perfect markets in the short run and long run and explain imperfect markets in the short run and long run.

CO5 Analyze the different pricing practices of large and small enterprises and assess the pricing strategies of various businesses.

4. Course Content**MODULE I: INTRODUCTION**

(15 Hrs)

The firm: objectives and constraints, Role of Managerial Economics in Decision Making.

Relationship between managerial economics and other disciplines. Concepts of Economic Profit and Accounting Profit (including problems)

Functional relationship between Marginal revenue, Total revenue, Marginal cost and Total cost function. (Simple problems of first and second order derivatives). Concept of Economic Optimization- Unconstrained optimization including profit Maximization (Simple problems using derivatives)

MODULE II: DEMAND AND SUPPLY ANALYSIS (15 Hrs)

Demand Theory and Analysis, Types of Demand-Individual demand and Market demand

Elasticity- price, income and cross elasticity and its importance in decision making (including problems). Demand estimation – Meaning- significance- methods. Demand Forecasting – Concept- steps Involved in demand forecasting and methods

Law of supply and elasticity of supply

MODULE III: PRODUCTION AND COST ANALYSIS (15 Hrs)

Production function–Production with one variable input - 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. Cobb Douglas Production Function-Properties, Cost Concepts— Cost- Output relationship in the short run and long run- Short run cost functions- Finding minimum average variable cost through equations and long run cost functions.

Revenue Concepts – Revenue under Perfect and imperfect competitions, Break Even Analysis - Linear and Non linear - Profit contribution analysis, Economies of scale and scope (including problems).

MODULE IV: MARKET STRUCTURE (15 Hrs)

Perfect and Imperfect markets 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

Theory of Group Equilibrium - Theory of excess capacity and selling cost

Oligopoly – Characteristics – Collusive and Non-Collusive – Price Rigidity – Kinked demand curve

MODULE V: PRACTICES AND STRATEGIES PRICING (15 Hrs)

Pricing – Concept- Pricing practices - Cost oriented pricing- Cost plus pricing

Marginal cost pricing - Target pricing - Programme pricing - Competition oriented pricing – Going rate pricing. Loss leaders- Trade association pricing - Customary pricing - Price leadership Cyclical Pricing - Imitative Pricing and Suggested Pricing - Turnover Pricing

Pricing Based On Other Economic Considerations- Administered Pricing - Support Pricing - Dual Pricing - Differential Pricing. Pricing Strategies – Pricing in large enterprises and pricing in small business.

5. References:

1. Mehta,P.L., Managerial Economics Analysis, Problems, Cases, Sultan Chand and Sons
2. Hershey, Economics for Managers, Thomson.
3. Gupta G.S., Managerial Economics Tata Mc-Graw Hill.
4. M.L.Trivedi, Managerial Economics, Tata Mc-Graw Hill
5. Petersen and Lewis, Managerial Economics, 4/e, Pearson/PHI
6. Froeb, Managerial Economics, A Problem Solving Approach, Thomson
7. Mankiw, Principles of Macroeconomics, 4e, Thomson Learning
8. Varshney, R.L and Maheswari, K.L.,Managerial Economics, Sultan Chand and Sons,
9. Yarbrough, The World Economy: Trade & Finance, 7e, Thomson
10. Bhattacharya & Chakraverti: Fundamentals of Business Economics, BS Publications,
11. Keat, Managerial Economics : Economic Tools for Today's Decision Makers,Pearson Education
12. Yogesh Maheshwari, Managerial economics, 2e, PHI

Deepa
Head
Department of Commerce
St. Francis College for Women
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SEMESTER I

MARKETING MANAGEMENT

1. Course Description

Programme: M. Com (Finance and Analytics)

Course Code: P24/COM/DSC/104

Type of course: DSC

No. Of Credits 5

Max Hours 75

Max Marks: 100

Hours per week: 5 hrs

2. Course Objectives:

- The objective of this course is to impart knowledge on the various components of Marketing
- To familiarize learners with the latest developments in the field of marketing.

3. Course Outcome: At the end of the course, the student will be able to

CO1: Understand the basic concepts of Marketing Mix ,market segmentation and Market targeting strategies

CO2 Analyze the contents and process of marketing plan and consumer behavior.

CO3: Discuss about factors influencing the price of a product and various pricing methods and strategies..

CO4: Analyze various promotion tools; and understand the various advertising media.

CO5: Understand the Concepts of Digital Marketing, Marketing Information Systems and the Marketing Research process.

4. Course Content

UNIT-I: BASICS OF MARKETING:

(15

Hrs)

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

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

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

UNIT-II: MARKETING PLANNING & ANALYSIS AND CONSUMER BUYING BEHAVIOUR: (15

Hrs)

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)

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

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

UNIT- III PRODUCT AND PRICE MANAGEMENT: (15

Hrs)

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

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)

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: (15

Hrs)

Promotion Mix -Elements – Advertising: Objectives- Budget – Media- Effectiveness- Personal Selling: Steps – Sales Promotion: Objectives, Tools - Public Relations and Publicity: Public Relations Tools- Direct Marketing & its Forms.

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

UNIT-V: DEVELOPMENTS IN MARKETING: (15 Hrs)

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

5. References:

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: Rajan Saxena, Tata McGraw Hill

15. Marketing: Sharma et al., Cengage Learning.

16. Digital Marketing Strategy: An Integrated Approach to Online Marketing: Simon Kingsnorth, Kogan Page

Deepa
Head
Department of Commerce
St. Francis College for Women
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