

# **MAULANA AZAD NATIONAL URDU UNIVERSITY**

## **M.Com-I Semester**

### **PAPER -101**

### **Management Theory and Organizational Behavior**

#### **Unit -I Introduction:**

Organization- definition meaning and nature of organizations. Types of organizations, management- definition, nature and scope of management. Difference between administration and management. Management as an art and science. Functions of management- planning, organizing, staffing, directing and controlling. Henry Fayol's 14 principles of Management. Organisational Behaviour: Concept, Meaning, Definition, Objectives, Importance, Limitations of OB, Interdisciplinary approach to Organizational Behavior.

#### **UNIT- II Planning and Organizing:**

Meaning Definition and Nature of planning. Planning process, Types of plans. Management by objective. Decision making, types of decisions, group decision making techniques: Brain storming, Delphi, Nominal group techniques. Meaning nature and definition of organizing. Authority and responsibility, delegation of authority and its benefits, decentralization-concept and meaning of decentralization. Difference between delegation and decentralization, span of management, line and staff functionaries. Departmentation.

#### **UNIT- III Directing and Controlling:**

Motivation meaning and definitions, theories of motivation, positive and negative motivation, theories of motivation, leadership, meaning, difference between a leader and a manager, theories of leadership, leadership styles. Characteristics of an effective leader. Controlling; meaning definitions and nature of controlling, controlling process, types of controlling- pre control, concurrent control, and post control techniques. Requirements for a good control system.

#### **UNIT -IV : Organisational Conflict ,Climate and Culture:**

Concept of Conflict , Positive and Negative Aspects of Conflict, Individual level Conflict, Goal Conflict , Role Conflict, Interpersonal, Group level Conflict, Organizational level Conflict ,Conflict Management. **Organizational Climate and Culture:** Organizational Climate: Concept of Organizational Climate, Developing a sound organizational Climate, Participation and organizational Climate, Participation of Indian organizations , Morale , Organizational Culture, Socio – Cultural Features of India and their Impact.

## **UNIT –V: Organisational Change and Development:**

Concept- Objectives- Reasons for organisational Change- Resistance to change- Measures to overcome Change- Stress management: Definition, Causes, Consequences Managing Stress, Stress as a motivator-Positive and Negative Stress- -Organizational Development: Concept- Process-Techniques of OD.

### **Suggested readings:**

1. Cook, Curtis, Phillip Hunsaker and Robert Coffey, Management and Organisation Behaviour, McGraw Hill Co., New York, 2000.
2. Ivancevich, John and Michael T. Matheson, Organisational Behaviour and Management, Business Publication Inc., Texas.
3. Koontz, Harold, Cyril 'O' Donnell, And Heinz Weihrich, Essentials of Management, Fourth Edition, McGraw-Hill, Singapore.
4. Sharma, R.A., Organizational Theory and Behaviour, Tata McGraw -Hill, New Delhi.
5. Ramasamy.T. - Principles Of Management, Himalaya Publishing House, New Delhi, 2000.
6. Reddy, Tripathi & Appannaih - Essentials Of Management, Himalaya Publishing, 2000.
7. Srinivasan & Chunawalla - Management Principles and Practice, Himalaya Publishing House, 2004.

# **MAULANA AZAD NATIONAL URDU UNIVERSITY**

Gachibowli, Hyderabad

**M.Com I Semester**

## **102. Managerial Accounting**

Unit - I : Management Accounting: Meaning and Definition-Nature and Scope - Difference between Management Accounting and Financial Accounting -Management Accounting and Cost Accounting - Role of Management Accounting - Organization of Management Accounting system - (Theory)

Unit - II : Cost Analysis for Decision Making : Elements and classification of cost - Managerial uses of cost accounting Marginal costing and CVP analysis, Meaning and Objectives - Differential costing and managerial decision making - Selection of Product mix, Make or Buy Decisions Profit Planning-Alternative methods of production (Including Problems).

Unit- III : Funds Flow Statement and Analysis:Meaning and Significance of funds flow - Distinction between funds and cash - Assumptions - Preparation of funds flow statements-Cash flow statement (Including Problems)

Unit -IV : Budgets : and Budgetary Control: Meaning and Significance - Need and Limitations - Organizational requirements of Budgetary control - Preparation of Budgets: Master,Partial and Flexible budgets - functional budgets: Sales budgets, Cash budgets,Purchase budgets - (Including Problems)

Unit-V : Standard Costing : Meaning, Need,Advantages,Limitations-Distinction between Budgetary control and standard costing - Variance analysis: Material,Labour,Overhead,Sales variances.(Including Problems).

### **Suggested Readings:**

1. S.N.Maheswari,Principles of Management Accounting, Sultan Chand & Sons,New Delhi.
2. Khan and Jain,Management Accounting; Tata McGraw Hill,New Delhi.
3. Sharma and Gupta; Management Accounting,Kalyani Publishers
4. SP Jain and KL Narang, Cost Accounting; Kalyani Publications,New Delhi.
5. Lal Nigam,Advanced Cost Accounting,Himalaya Publishing House,New Delhi.
6. Introduction to Management Accounting - Horngreen and Sundlem

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**M.Com-I Semester PAPER-103**  
**PAPER-III**

**BUSINESS ENVIRONMENT**

**UNIT-I: Introduction to Business:** Concepts-Meaning-Definitions of Business-Traditional and Modern Characteristics of Business- Objectives of Business-Organic Objectives-Economic Objectives-Social Objectives- Human Objectives – National Objectives.

**UNIT-II: Business Environment:** Concept of Business Environment-Meaning and Definitions of Business Environment-Nature and Scope of Business Environment-Importance of Business Environment-Limitations of Business Environment- Factors Influencing the Business Decisions of the Business Firm – Environmental Scanning-Process of Scanning.

**UNIT-III: Economic Environment:** Concept of Economic Environment-Economic Systems-Capitalism-Socialism –Mixed Economy- Features and Merits and Demerits of the respective systems-Economic Planning in India-Objectives and limitations of Planning-Economic Policies-Industrial Policy(Latest)-Monetary Policy-Fiscal Policy-Exim Policy of India.

**UNIT-IV: Political, Social and Cultural Environment:** Concept and Meaning of Political Environment-Political Institutions –Legislature-Executive-Judiciary- impact of political Environment of Business Decisions-**Social and Cultural** factors influencing the Business Decisions-Social Responsibility of Business-Impact of Social Responsibility on Business-Business Ethics and Corporate Governance.

**UNIT-V: Technological and International Environment:** Concept of Technological Environment-Features-Impact of Technological Environment-Technology and Society-Restrictions on Technological Growth – **International Environment:** Concept-Multinational Corporation-Growth-Problems-Foreign Direct Investment- role of FDI in India-International Economic institutions-World Bank-IMF-WTO- their impact on Business Decisions.

**References/Suggested Readings:**

1. Francis Cherunillam : “Business Environment”-Himalaya Publishers,Mumbai
2. K.Aswathappa : Essential of Business Environment, Himalaya Publishers, Mumbai
3. Adhikary.M : Economic Environment of Business, Sultan Chand & Sons, Delhi
4. Sundarm and Dutt : Indian Economy, Sultan Chand & Sons, Delhi.
5. Justin Paul : Business Environment,-Text and Cases, McGrawhill Publications
6. Sengupta : Government and Business, Vikas Publishing House, Delhi.

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**PAPER-104**  
**M.Com-I Semester**

**QUANTITATIVE TECHNIQUES**

**UNIT-I: Quantitative Techniques:** Measuring Classification of Q.T: statistical techniques Programming and operations research techniques Role of Q.T in Business & Industry limitations of Q.T.

**UNIT-II: Statistics for Business:** Meaning, Characterization of Statistics, Importance & Limitations of Statistics, Measures of Central tendency; Mean, Median, Mode, Measures of Central Trendy; Mean, Median, Mode. Measure of Dispersion: Range, Quintile deviation: correlation and regressions.

**UNIT-III: Probability:** Basic terminology in probability types of probability, Bays therein, Probability distributions; Binomial Poisson and Normal distribution. Sampling theory, methods of Sampling.

**UNIT-IV: Testing Hypothesis:** Hypothesis testing procedure, large sample and small sample test, chi-square analysis, Analysis of Variance.

**UNIT-V: Decision Theory:** Decision Trees, utility theory for decision making, Game theory: Types of Game, value of the game, Saddle point, Methods for determining the value of the Game Limitations of Game Theory.

References:

References: Quantitative techniques

1. Quantitative Techniques in Management by N.D.Vohra Publisher – Tata MC Graw hill New Delhi.
2. Quantitative techniques for Decision Making by Anand Sharma Publisher- Himalaya Publishing House.
3. Quantitative Techniques by C.R.Kothari Publisher-Vikas Publishing House.
4. Statistics for Management by Richard I, Levin
5. Statistics- Theory methods & Applications by D.C Sachet and V.K.Kapoor Publisher: Sultan Chand&Sons.

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**M.Com-I Semester PAPER-105**  
**INFORMATION TECHNOLOGY FOR BUSINESS**

**UNIT-I: Computer Concepts and Applications:**

Introduction to Information Technology, Scope of IT in business, Categories of Machines, Servers, How Computers work, Hard ware-Input Hardware Processing and Memory Hardware, Storage Hardware, Output hard ware, Software-System software, Application Software, History Input-Output devices, how the processor or CPU works- Control unit, ALU and Registers – How memory works – RAM, ROM, Flash, Floppy Disks, Hard disks, Optical Disks, Magnetic Tapes, Smartcards, Flash Memory Cards

**UNIT-II: Introduction to Software:**

Introduction to Software: System Software- components of System software-The operating system, what it does-Bootting, User interface, CPU Management, File Management, Task Management-Multitasking,Multiprogramming,Timesharing,Multiprocessing,Formating, System software-Device Drivers and Utility Programs, Desktop and Laptop. Operating Systems-DOS, Network operating systems, windows versions, UNIX, Linux.

**UNIT-III: Application of IT in functional Areas:**

IT and Marketing, IT and Finance, IT and Operational Management, IT and Human Resource Management, Enterprise Systems, Knowledge Management

**UNIT-IV: Data Communication, Networks and Internet Concepts:**

Data Communication, Networks and Internet Concepts: Benefits of Networks, Types of networks, Types of LAN, Components of LAN, Topology of LAN, Analog and Digital signal. Internet Concepts- The internet and World Wide Web, Sending and Receiving E-mail, Search Engines, Other Internet Resources-FTP, Telnet, E-Commerce. Network and internet security issues, Extranet and Intranet.

**UNIT-V: Programming Concepts and Tools: :** Programming Concepts and tools:- Introduction to Programming Concepts-Programming: Five step programming, Design the program, code the program, test the program, Document and maintain the program, Five generations of programming languages, Programming languages used today, Pseudo Code.

**Suggested Readings:**

1. Alexis Leon & Mathew Loen: Introduction to Computers with MS-OFFICE-2000, TMH, -2001.
2. Williams/Sawyer: Using Information Technology
3. Peter Norton: Introduction to Computers
4. Introduction to Information Technology – Breaking Wave
5. Morley, D. and Parker, C. S., Understanding Computers: Today and Tomorrow, ed xi, 2007,Thomson Learning.

## **Programming Lab**

### **1. MS-Word:**

Creating, saving editing and printing of documents  
Find and replace options  
Formatting with tables, charts and pictures  
Mail Merge  
Spell check and grammar checks

### **2. MS-EXCELL:**

Creating, naming and saving worksheets  
Data entry-Manual and automatic  
Formatting cells and cell referencing  
Working with graphs and charts  
Creating and using formulas and functions  
Previewing and printing worksheets.  
Data management tools  
Statistical Applications –Measures of central tendency.

### **3. MS-POWER POINT:**

Presenting features, creating, saving a presentation using different methods editing, using different designs,layouts, color schemes, formatting,custom animating and displaying the presentation.

# MAULANA AZAD NATIONAL URDU UNIVERSITY

Gachibowli, Hyderabad

PAPER-201

M.Com II-Semester

## ADVANCED FINANCIAL ACCOUNTING

### *Unit1: Financial statement and financial analysis*

The cash flow statement, financial flow statement, cash vs. profit, the structure of cash flow statement, link between three accounting statement, profit and loss account and balance sheet.

### *Unit 2: Financing the business and strategic accounting*

Source of finance; gearing; weighted cost of capital; cost of debt and equity ;capital risk analysis and CAPM; strategic accounting : outline of strategic financial accounting ;competitor information and strategic positioning.

### *Unit 3: Holding Company*

Introduction-types of control; legal definition; preparation of accounts; financial year of holding company and its subsidiary rules of preparation of consolidated balance sheet; investment in subsidiary company ;minority interest ;cost of control; good will or reserve.

### *Unit4: Partnerships: Formation, Operations and Termination*

partnership versus the corporate form of business, articles of partnership , Prepare the journal entry , bonus method , goodwill method ,maintenance of capital account, preparation of final account, admission of partner, retirement of partner, death of partner, dissolution of a firm.

### *Unit 5: Final account of life insurance & general insurance*

Meaning-insurance term; premium ; consideration for annuities granted ; policies becoming ; claim re-insurance ; bonus ;cash bonus ;bonus in reduction of premium ; reversionary bonus ; valuation preparation of revenue a/c in form A. general insurance revenue account for fire and marine –treatment reserve and provision ; preparation of profit and loss account in form B, form C-preparation of balance sheet.

### **Suggested Books:**

- |                           |   |
|---------------------------|---|
| 1. R.K.Sharma             | : Financial Management                                  |
| 2.M.Y. Khan & Jain        | : Financial management                                  |
| 3. R.L.Gupta & Radhaswamy | : Advance Accounting                                    |
| 4. Jain and Narang        | : Financial Accounting and Analysis, Kalyani Publishers |
| 5. Ghosh T.P.             | : Financial Accounting for Management, TMH, 2000        |





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**PAPER-202**  
**M.Com-I Semester**  
**Marketing Management**

UNIT-I Marketing: Concept importance of Marketing, evolution of marketing concepts. Marketing-Mix, The marketing environments, Marketing Challenges in the new Millennium.

UNIT-II : Marketing Process: Process of Marketing managements, Strategic Marketing Planning, Segmentation, Targeting, Positioning International Marketing, Cyber Marketing ethics and social responsibility.

UNIT-III: Product and Price: Concept of Product classification of Product Individual Product decisions, Product line decisions product Mix decisions, Product life cycle New product development. Pricing: significance of pricing objectives, Pricing Procedure, Pricing Strategies.

UNIT-IV: Promotion and Distribution: Marketing communication, Promotion-Mix: Advertising Personal selling, sales promotion, Publicity, Public relations, Nature and Importance of Marketing Channels, Channel Levels, Managing retailer's whole sellers and Market Logistics.

UNIT-V: Consumer Behavior: Consumer Behavior & Industrial buyer of services source Marketing Growth and importance of Services in India, Rural Marketing in India-an overview.

**References:** Marketing – An Introductory text-by Martin Christopher and Malcolm McDonald Macmillan Press Ltd.

Marketing = An Introductory by Gary Armstrong and Philip Kotler 6<sup>th</sup> edition Publisher Pearson education Inc.

Principles of Marketing by Kotler & Armstrong 11<sup>th</sup> edition Published by Pearson Inc.

Marketing Management by Kotler & Keller 12<sup>th</sup> edition-Pearson education Inc.

Marketing Management by V.S.Ramaswamy and S.Nama

**MAULANA AZAD NATIONAL URDU UNIVERSITY**  
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**PAPER-203**  
**M.Com. II-Semester**  
**HUMAN RESOURCE MANAGEMENT**

- UNIT-I: Introduction to Human Resource Management:** Nature and Scope, Objectives and Functions of HRM. Role and responsibility of Human Resource Manager, Concept of International HRM and Strategic HRM, Contemporary issues and Challenges faced by HRM.
- UNIT-II: Human Resource Planning:** Meaning, Process of HRP, Job analysis, job evaluation, Job description, job specifications, Methods of Recruitment-Selection, Concept of Induction-Placement-Promotions-Succession planning, HRIS.
- UNIT-III: Human Resource Development:** Meaning and Importance of HRD, Training: Objectives, Methods of Training, Career Planning and Development-Performance Appraisal: Techniques, of Performance Appraisal, Organizational Development.
- UNIT-IV: Compensation and Welfare Measures:** Wages and salary administration, Quality of work life, Quality circles, Health and safety measures: P.F.,ESI Schemes, Absenteeism, Employee turnover, Employee Retention and Performance Management.
- UNIT-V: Management of Industrial Relations:** Objectives and Importance of Industrial Relations- Prevention and Settlement of Industrial Disputes-Grievance Redressal, Trade Unions: Evolution and responsibilities, Collective Bargaining and worker's participation in Management.

**Suggested Readings:**

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|-----------------------|---|
| 1. Decenzo & Robbins  | :Personnel/Human Resource Management, PHI.                  |
| 2. Tripathi D.K       | : HRM Text & Cases, Wisdom Publications, Delhi 2009.        |
| 3. Berdwell/Holden    | :Human Resource Management-contemporary Perspective         |
| 4. P.Subba Rao        | : Personnel/Human Resource Managements, Himalaya Publishers |
| 5. S.S.Khanna         | :Human Resource Management., TataMcGrawhill                 |
| 6. Patnayak Biswajeet | : Human Resource Management., PH New Delhi                  |
| 7. S.K. Bhatia        | : International HRM .Deep & Deep Publishers.                |
| 8. Mirza S. Saiyadain | :Human Resource Management., TataMcGrawhill                 |
| 9. L. M. Prasad       | : Human Resource Management., Sultan Chand & Sons 2004.     |
| 10. Ashwathapa K.     | : Human Resource Management., TataMcGrawhill 2008.          |

**MAULANA AZAD NATIONAL URDU UNIVERSITY**  
**Department of Management & Commerce**  
**M.Com II-Semester**  
**PRINCIPLES AND PRACTICE OF INSURANCE PAPER-204**

**UNIT-I :**Concept of Insurance: - Purpose and Need of Insurance – Working of Insurance - The Business of Insurance – Pooling of & Resources.- Insurance as a Social Security Tool - Role of Insurance in Economic Development.

**UNIT-II:** Types of Insurance – Life Insurance and General Insurance Products including unit linked plans – Re-Insurance – Nature of Re-Insurance risk – Legal framework of life and general insurance Bank insurance- concepts – critical issues – functional aspects – Indian Scenario – Future Prospects –Insurance Accounting – Financial Analysis and valuations- Solvency and performance measures.

**UNIT-III :** Life insurance policy - application & acceptance - prospectus, proposal forms & other related documents, age proof, special reports policy document - operative clauses, proviso, schedule, attestation, conditions & privileges, alteration, forfeiture options, lapse and revival schemes, pensions & annuities, actuarial applications, assignment nomination – loans - surrenders - foreclosure - married women`s property act policy, calculations

**UNIT-IV:** Policy claims, maturity claims, survival benefit payments, death claims, waiver of evidence of title, early claims, claim concession, presumption of death, accident benefit and disability benefit, settlement options, valuations and bonus, distribution of surplus, types of re-insurance, exchange control regulations, payment of premia, payment of claims etc., assignment in favour of non-residents.

**UNIT-V:**Insurance Act 1938, Insurance Regulatory and Development Authority Act 1999, Important Amendments, The Insurance (Amendment) Act 2002. Commission Brokerage or Fee to Intermediary or Insurance Intermediary, General Insurance Business (Nationalization) Amendment Act, 2002. IRDA Regulations 2002, Contents of a General Insurance Policy Consumer Protection (Amendment) Act 2002, Ombudsman, Recommendations.

**Suggested Books:**

1. Mithani and Gordon. “Banking and Financial Systems”, Himalaya Publishing House, Mumbai.
2. Sunderaram and Varshney. “Banking Theory, Law and practice” Sultan Chand & Sons, New Delhi.
3. Prasad K, Nirmala, J Chandradas. “Banking and Financial System” Himalaya Publishing House, Mumbai.
4. Jha, S M. “Service Marketing” Himalaya Publishing House, New Delhi.

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**PAPER-205**  
**M.Com II-Semester**

**MANAGERIAL ECONOMICS**

**UNIT-I: Introduction to Managerial Economics:** Nature and Scope, Fundamental Concepts: Incremental reasoning, Concept of Time perspective, Discounting Principle, Opportunity Cost, Equi -marginal Concept, Theory of firm: Objectives Constraints, Limitations, Role of Managerial Economics in decision making.

**UNIT-II: Demand Analysis and Forecasting:** Concepts of Demand, Supply, Determinants of Demand and Supply, Demand Analysis, Elasticities of Demand and Supply, Demand Estimation, Methods of Demand forecasting for established and new products.

**UNIT-III: Cost and Production Analysis:** Concept and types of Cost, Cost-Output relationships, Cost Estimation, Reduction and Control, Economies and Diseconomies of scale, Law of variable proportions, Returns to Scale, Isoquants, Cobb-Douglas and CES Production functions, Break –even Analysis.

**UNIT-IV: Theory of Pricing:** Price determination under perfect competition, Monopoly, Oligopoly and Monopolistic competitions, Equilibrium of the Firm and Industry, Theory of Profit maximization, Game theory basics, dominant strategy, Nash Equilibrium and Cooperative and Non-cooperative Games.

**UNIT-V: Macro Economics and Business cycles:** Concept, Nature and Measurement of National Income, Inflation: Types, Causes and measurement of inflation. Philips curve, Stagflation, Business cycles: Policies to counter Business cycles.

**Suggested Readings:**

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|-------------------------------------|---|
| 1. Mehta P.L.                       | : Managerial Economics, Sultan Chand & Sons 2001.           |
| 2. H.Craig Peterson, W.Cris Lewis   | : Managerial Economics, PHI -1994                           |
| 3. Gupta G.S.                       | : Managerial Economics, TMH -1988                           |
| 4. Varshney,R.L. & Maheshwari, K.L. | : Managerial Economics, Sultan Chand & Sons 2002            |
| 5. Dawett K K                       | : Modern Economic Theory Sultan Chand & Sons.               |
| 7. Dwivedi D.N.                     | : Managerial Economics 7 <sup>th</sup> Ed Vikas Publishing. |
| 8. Rangarajan and Dholkia           | : Macroeconomics, TMH.                                      |
| 9. Hirshey                          | : Economics for Managers, Cengage Learning 2008             |
| 10. Mithani. D.M.                   | : Managerial Economics, HPH - 2008.                         |