



MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

AFFILIATED WITH PERIYAR UNIVERSITY

Accredited with 'A' Grade by NAAC and Recognised u/s 2(f) and 12 (B) of the UGC Act 1956

PG RESEARCH DEPARTMENT OF COMMERCE

M.Com

SYLLABUS

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2016 - 2017 ONWARDS**

MAHENDRA ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Accredited with 'A' Grade by NAAC and Recognised u/s 2(f) and 12 (B) of the UGC Act 1956

Kalipatti [po] Namakkal District 637 501

Tamilnadu, India.

M.Com Regulations

1. Objectives of the Course

1. To impart knowledge in advanced concepts and applications in various fields of Commerce.
2. To teach the recent developments in the various areas of Commerce.
3. To orient the students in the applied aspects of different advanced business practices.
4. To provide the students the avenues of studies in parallel professional Courses.
5. To equip the students to occupy the important positions in business, industries and related organizations.
6. To inspire the students to apply the knowledge gained for the development of society in general.

2. Eligibility for Admission

Candidates seeking admission to the first year of the Master of Commerce degree course shall possess

(a) B. Com / B. Com (CA) or

(b) Any other degree with one paper in Accountancy.

3. Duration of the Course

The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.

The duration of each semester will be about 16 weeks. The subjects of study shall be in accordance with the syllabus prescribed from time to time.

4. Subjects of Study

The total number of subjects of study will be 21 including one project work for 100 marks. The Project Report must be submitted through the supervisor and the Head of the Department on or before 31st March of the Second year.

5. Classification of the successful Candidates

Successful candidates passing the examinations and securing marks

50% and above Pass-Second Class

60% and above Pass- I Class.

The CBCS System

The PG programme shall be conducted on **Choice Based Credit System (CBCS)**. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education. The term credit refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. However, in no instance the credits of a course can be greater than the hours allotted to it. Each **Course** is designed variously under lectures / tutorials / laboratory or field work / seminar / practical training / Assignments / Report writing etc., to meet effective teaching and learning needs.

Evaluation

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a **Continuous Internal Assessment (CIA)** by the course teacher concerned as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

PG – INTERNAL MARKS

S.No.	Particulars	Marks
1	Test	15
2	Assignment	5
3	Attendance	5
	Total	25

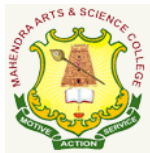
In addition to continuous evaluation component, the end semester examination, which will be a written-type examination of 3 hours duration, would form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 25 : 75.

Passing Minimum:

1. Theory **Internal** 25 marks, **External** 75 marks
2. Separate passing minimum is prescribed for Internal and External

The passing minimum for CIA shall be 50% out of 25 marks (i.e. 12 Marks).

The passing minimum for University Examination shall be 50% out of 75 marks (i.e. 38 Marks)



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M.COM – REGULATION & SYLLABUS

From the students admitted from the academic year 2016-17 and onwards

SEMESTER - I

S. No.	Code	Title of the Paper	Hrs	Cr	C/A	EA	Total
1	M16PCM01	Advanced Marketing Management	6	4	25	75	100
2	M16PCM02	Accounting for Managers	6	4	25	75	100
3	M16PCM03	International Business	6	4	25	75	100
4	M16PCM04	Advanced Business Statistics - Theory	4	3	25	75	100
5	M16PCMP01	Advanced business Statistics - Practical	2	2	40	60	100
6	M16PCME01	ELECTIVE - I Finance: Financial Services Marketing: Service Marketing Human Resource: Human Resource Management	6	4	25	75	100
	M16PCME02						
	M16PCME03						
TOTAL			30	21	165	435	600

SEMESTER - II

S. No.	Code	Title of the Paper	Hrs	Cr	C/A	EA	Total
1	M16PCM05	Advanced Cost Accounting	6	4	25	75	100
2	M16PCM06	Financial Management	4	4	25	75	100
3	M16PCM07	Business Environment	4	4	25	75	100
4	M16PCM08	Resource Management Techniques- Theory	4	3	25	75	100
5	M16PCME04	ELECTIVE -II Finance: Security Analysis &Portfolio Management Marketing: Retail Management Human Resource: Organisational Behaviour	4	4	25	75	100
	M16PCME05						
	M16PCME06						
6	M16PCSED1	EDC: Fundamentals of Computers & Communications	4	4	25	75	100
7	M16PCMP02	Resource Management Techniques - Practical	2	2	40	60	100
8	M16PCMIS01	Internship Project	-	1	100	-	100
9	M16PHR01	NMEC: Human Rights	2	2	25	75	100
TOTAL			30	28	275	585	900

SEMESTER - III

S. No.	Code	Title of the Paper	Hrs	Cr	C/A	EA	Total
1	M16PCM09	Direct Taxes Management	6	5	25	75	100
2	M16PCM10	Investment Management	6	4	25	75	100
3	M16PCM11	Export and Import Management	6	4	25	75	100
4	M16PCM12	Research Methodology	6	5	25	75	100
5	M16PCME07	ELECTIVE - III Finance: Financial Institution & Markets Marketing: Principles & Practice of Insurance Human Resource: Industrial Relations	6	4	25	75	100
	M16PCME08						
	M16PCME09						
		TOTAL	30	22	125	375	500

SEMESTER - IV

S. No.	Code	Title of the Paper	Hrs	Cr	C/A	EA	Total
1	M16PCM13	Goods and Service Tax Fundamentals	6	5	25	75	100
2	M16PCM14	Corporate Laws	6	4	25	75	100
3	M16PCM15	E-Commerce	6	4	25	75	100
4	M16PCME10	Elective IV Finance : Financial Decision Analysis Marketing: Sales & Distribution Management Human Resource: Training and Development	6	4	25	75	100
	M16PCME11						
	M16PCME12						
5	M16PCMPR1	Project work	6	5	-	-	100
		TOTAL	30	22	100	300	500
				93			

EXTRA DISCIPLINARY COURSE: (EDC) (SECOND SEMESTER)

S.No.	Paper Code	Title of the paper	Hrs.	Cr.	C/A	EA	Total
1		Business Communication	4	4	25	75	100
2		Financial Accounting	4	4	25	75	100
3		Income Tax Law & Practice	4	4	25	75	100
4		Principles of Marketing	4	4	25	75	100

TOTAL CREDIT DISTRIBUTION

S.No.	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
1	Core Papers	18	100	1800	70
2	Elective Papers	4	100	400	16
3	EDC Papers	1	100	100	4
4	NMEC	1	100	100	2
5	Additional Learning Course	1	-	100	1
TOTAL		22	-	2700	93

M.COM - SYLLABUS

SEMESTER – I

2016-2018

Course	Semester	Paper Code	CORE PAPER 1	Instruction Hours/Week:6
M.com	I	M16PCM01	Advanced Marketing Management	Credit : 4

Objective:

1. To make students understand the Marketing concept, Marketing environment and segmentation.
2. The students enable to get the knowledge about pricing and distribution channels.

CONTENT

UNIT I:

Introduction to Marketing – Nature and scope - functions - Marketing Environment – Factors - Macro and Micro Marketing environment.

UNIT II:

Marketing segmentation – benefits - Basis of segmentation, Selection of segments - Marketing Mix - Product life cycle - New product development

UNIT III:

Pricing: Pricing methods, objectives– promotion mix, Advertising and Publicity – Personal selling – Sales Promotion.

UNIT IV:

Distribution Channels - Nature, functions, and types -- intermediaries- Retailing and wholesaling.

UNIT V:

Consumer behaviour – Importance- Determinants - factors - consumer buying process.

Text Books

1. C.B.Gupta and Nair Rajan: Marketing Management – Sultan Chand & Sons

Reference Books:

1. Ramaswamy, V.S and namakumari,s; Marketing management, Macmillan India, New Delhi. 2009
2. Srinivasan, R;case studies in marketing; the Indian context, Prentice Hall, New Delhi 2010.
3. Stanton, William J. and charies futrell; fundamentals of marketing; McGraw hill publishing co., New York.1987
4. Modern Marketing – Principles & Practice, Chandra Bose, Prentice Hall, New Delhi.

Course	Semester	Paper Code	CORE PAPER 2	Instruction Hours/Week:6
M.com	I	M16PCM02	ACCOUNTING FOR MANAGERS	Credit : 4

Objective:

1. To make students understand the concept of management accounting
2. The students enable to get the knowledge about funds flow, cash flow and Marginal Costing.

CONTENT

Unit I

Management Accounting - Objectives, Scope And Functions—Management Accounting Vs. Financial Accounting And Cost Accounting.

Unit II

Ratio Analysis — Advantages- Classification of Ratios- Profitability Ratio- Turnover Ratio – Solvency Ratio- Computations Of Ratios.

Unit III

Funds Flow Statement- Importance – Limitations- Preparation of Funds Flow Statement- Cash Flow Statement -- Importance- Differences – Preparation of Cash Flow Statement.

Unit IV

Budgeting and Budgetary control- objectives - advantages – limitations – classification of budgets –flexible budget – production budget – cash budget.

Unit V

Marginal costing –Cost Volume Profit analysis—Break Even Analysis—Application of Marginal Costing.

Note: The proportion between theory and problems shall be 20:80

Text Book:

1.Management accounting by T.S.Reddy & Y.Hariprasad Reddy, Margham Publications

Reference Books

1. Management accounting by Sharma & Gupta, Kalyani Publishers, New Delhi
- 2..Management accounting by R.Ramachandran & Srinivasan, Sriram Publications, Trichy.

Course	Semester	Paper Code	CORE PAPER 3	Instruction Hours/Week:6
M.com	I	M16PCM03	INTERNATIONAL BUSINESS	Credit : 4

1. To make students comprehend the international business and modes of entry
2. The students enable to get the familiarity about FDI, MNC's and WTO

CONTENT

Unit I:

International business - objectives- Factors influencing international business- Reasons for internationalization- Advantages - problems- Difference between International business and Domestic business

Unit II :

Multinational corporation – classification – Advantages – Criticisms – Reasons for growth of MNC's .

Unit III:

Structure of various regional economic agreement – ASEAN – SAARC- SAPTA .

Unit IV:

Foreign Direct Investment – Importance – Advantages – Foreign collaboration – Characteristics – Types.

Unit V:

World Trade Organization (WTO) – Functions – Objectives - Functions - Organization structures.

Text Book:

1. Francis Cherunillam, International Business, PHI Learning Private Ltd. New Delhi.-1

Books Recommended:

1. S.Sankaran, International Economics, Margham Publications, Chennai-17
2. Subba Rao P, International Business, Himalaya Publishing House, Mumbai

Course	Semester	Paper Code	CORE PAPER 4	Instruction Hours/Week:4
M.com	I	M16PCM04	ADVANCED BUSINESS STATISTICS - THEORY	Credit : 3

Objective

1. To apply statistical techniques for interpreting and drawing conclusion for business problems.
2. To make students understand about sampling techniques, F-Test and Variance of Analysis

CONTENT

UNIT-I

Partial correlation - Partial correlation coefficient - Partial correlation in case of three variables - Multiple correlation (Applications and uses).

UNIT-II

Theory of probability-probability rules - Bayes theorem - Probability distribution - Characteristics and application of Binomial, Poisson and normal distribution. (Applications and uses).

UNIT-III

Sampling - sampling Distribution- sampling error-standard error. Testing hypothesis - testing of means and proportions - large and small samples - Z test and t- test. (Applications and uses).

UNIT-IV

Chi square distribution - Characteristics and application - test of goodness of fit and test of independence (Simple problems). (Applications and uses).

UNIT-V

F distribution - testing equality of population variances - Analysis of variance -one way and two way classification. (Applications and uses).

Note: The proportion between theory and problems shall be 20:80

Text Book:

1. S P Gupta, Statistical methods, Sultan chand & Sons, 2000, New Delhi

Reference Books

1. D C Sancheti and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi
2. J.K.Sharma, Business Statistics-Pearson Education
3. Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
4. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

Course	Semester	Paper Code	CORE PAPER 4	Instruction Hours/Week:2
M.com	I	M16PCMP01	Advanced Business Statistics (Practical)	Credit : 2

CONTENT

Using SPSS Package

Introduction - Data Entry - The Data View Spreadsheet - The Variable View Spreadsheet -
Description of Data - Methods of Analysis. - Analysis Using SPSS

Unit – I

Diagrammatic Representation – bar – multiple bar – line – Histogram – Percentage bar –sub-divided bar diagram.

Unit – II

Frequency distribution – Arithmetic Mean- Median – Mode – GM - HM

Unit –III

Range – Quartile Deviation – Standard deviation

Unit –IV

Correlation – Regression

Unit – V

T-test - Chi square test – ANOVA

Text Book:

1. S P Gupta, Statistical methods, Sultan chand & Sons, 2000, New Delhi

Reference Books:

1. A Hand book of statistical analysis using SPSS –Sabine landau and Brian S.Everitt
2. SPSS for social statistics and Research methods – Willam E.Wagner.

Course	Semester	Paper Code	ELECTIVE: FINANCE	Instruction Hours/Week:6
M.com	I	M16PCME01	FINANCIAL SERVICES	Credit : 4

Objectives:

1. To provide both theoretical and practical knowledge in financial services marketing, using the real life cases.
2. To gain exposure to the marketing strategies adopted for different financial services such as banking, mutual funds, insurance, etc.

CONTENT

UNIT – I

Financial Services: Meaning – Scope – Fund Based and Non-fund based activities –New Financial Products and Services – Innovative Financial Instruments

UNIT – II

Financial markets- classification – financial rate of return – financial instruments – functions of new issue markets – Public issue – stock exchange – functions – OTECI – NSE.

UNIT – III

Merchant banking – services – scope of merchant banking –leasing – types – venture capital – feature-methods.

UNIT – IV

Factoring – meaning – functions- types –Credit rating – benefits – limitations – credit rating agencies in India – CRISIL – ICRA - SEBI

UNIT – V

Mutual Funds: Mutual Fund Organizations – Types of mutual fund – Marketing of Mutual Fund Schemes in the Indian Perspective.

TEXT BOOKS:

1. Gordon, E and Natarajan.K., **Financial Markets and Services, Himalaya Publishing House, 2003.**

REFERENCES:

1. Jha, S.M., **SERVICES MARKETING**, Himalaya Publishing House, 2003
2. Avadhani, V.A., **Marketing of Financial Services**, Himalaya Publishing House
3. Valerie Zeithaml & Mary Jo Bitner, **SERVICES MARKETING**, McGraw Hill.

Course	Semester	Paper Code	ELECTIVE: MARKETING	Instruction Hours/Week:6
M.com	I	M16PCME02	SERVICE MARKETING	Credit : 4

Objectives:

1. To make students realize the concept of service marketing, service design and service marketing mix.
2. The students enable to get the knowledge about physical distribution and bank marketing.

CONTENT

Unit I:

Services Marketing-Meaning- concept – goods Vs service – features – marketing of services – importance – Components - significances.

Unit II:

Bank marketing – users of banking services – significance – market segmentation- importance – criteria.

Unit III:

Insurance marketing – users –market segmentation – significances – impact of technology – E-Insurance.

Unit IV:

Tourism marketing – users – behavioural profile- market segmentation for tourism – travel agents – travel guide – tourism marketing in India.

Unit V:

Courier Marketing –Market segment for Courier services – Marketing Mix – Product mix – Promotional mix- Price mix – Place mix – Courier marketing in India.

Text Book:

1. Jha, S.M., SERVICES MARKETING, Himalaya Publishing House, 2003

Reference Books

- 1.Balaji.B. Services Marketing and Management, S.Chand &Co.,New Delhi
- 2.Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publishing House,Mumbai
- 3..Srinivasan.R, Services Marketing-The Indian Context, PHI Learning Private Ltd, New Delhi

Course	Semester	Paper Code	ELECTIVE: HUMAN RESOURCE	Instruction Hours/Week:6
M.com	I	M16PCME03	HUMAN RESOURCE MANAGEMENT	Credit : 4

Objectives:

1. To make students understand the human resource management and HR planning
2. The students enable to get the knowledge about rewards and incentives, performance appraisal and training.

CONTENT

UNIT – I

Human Resource Management – Objectives and functions – Role and structure of personnel function in organizations.

UNIT – II

Human Resource Planning – Characteristics – Need for planning – HR Planning Process – Job analysis.

UNIT – III

Selection Process – Placement and induction – Training and development – Promotion – Demotions – Transfers.

UNIT – IV

Wage and Salary Administration – Factors – Principles – Compensation plan – Individual – Group – Incentives – Bonus – Fringe benefits – Job evaluation systems.

UNIT – V

Employee Maintenance and Integration – Welfare and safety – Accident prevention – Administration of discipline – Employee motivation – Need and measures.

Text Book:

1. Aswathappa, Human Resource and Personnel Management, Tata Mc Graw Hill, New Delhi, 2002.

Reference Books

1. Dressler- Human Resource management, 8th Ed. Pearson Education, 2002
2. De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
3. S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.
4. A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, New Delhi.

M.COM - SYLLABUS

SEMESTER – II

2016-2018

Course	Semester	Paper Code	CORE PAPER 5	Instruction Hours/Week:6
M.com	II	M16PCM05	Advanced Cost Accounting	Credit : 4

Objectives:

1. To make students understand the cost accounting, labour cost and overheads.
2. The students enable to get the knowledge about unit costing and process costing.

CONTENT

Unit I :

Cost accounting—objectives - classifications—Advantages – Disadvantages - Differences between Cost Vs. Management and financial accounting – Elements of cost – Statement of cost.

Unit – II:

Material Cost – Stages of purchase of materials – EOQ – Stock level- Pricing issue of material – FIFO- LIFO – Simple and Weighted Average method.

Unit III :

Labour cost-labour turnover – Types - causes and remedies—idle time and overtime—Methods of wage payment.-Incentive schemes.

Unit IV

Overheads—classification-allocation - apportionment and absorption—determination of overhead rates—under absorption and over absorption of overheads and its treatment.

Unit V

Process costing—its application and features—process losses – Accounting treatment.

Note: The proportion between theory and problems shall be 20:80

Text Book:

1. Cost Accounting , T.S.Reddy & Y.Hariprasad Reddy, Margham Publications

Reference Books

- 1.S.P. Iyengar, Cost Accounting—Sultan Chand & Sons, New Delhi.
- 2.R.Ramachandran and R.Srinivasan, Cost Accounting Sriram Publications, Trichy.
- 3..S.N.Maheswari, . Cost Accounting Sultan Chand & Sons, New Delhi.

Course	Semester	Paper Code	CORE PAPER 6	Instruction Hours/Week:4
M.com	II	M16PCM06	Financial Management	Credit : 4

Objectives

1. To make students understand the financial management objectives, functions and source of finance.
2. The students enable to get the knowledge about leverage, dividend policy and working capital.

Unit I:

Financial management- Objectives-Functions – Profit Vs. Wealth – Function and Role of finance manager.

Unit II:

Cost of Capital-Meaning - Importance- cost of debt, preference share capital, equity share capital and retained earnings- Weighted average cost of capital (simple problems only)

Unit III:

Financial leverage – meaning- measures of financial leverage – operating leverage – degree of financial leverage - degree of operating leverage – (Simple problems)

Unit IV:

Capital structure – theories – Net Income approach – Net Operating income – MM hypothesis – problems.

Unit V:

Working capital Management- Need for working capital- Determinants-Estimation of working capital requirements.

Note: The proportion between theory and problems shall be 20:80

Text Book:

1.Pandey,I.M. Financial Management, Vikas Publishing House, New Delhi

Reference Books:

- 1..Sharma and Gupta, Financial Management ,Kalyani Publications, Ludhiana
- 2..Ramachandran and Srinivasan, Financial Management, Sriram Publications, Tiruchi
- 3.Maheswari.S.N.Financial Management, Sultan Chand and Sons, New Delhi
- 4..Prasanna Chandra, Financial Mangement, Tata McGraw Hill,Mumbai

Course	Semester	Paper Code	CORE PAPER 7	Instruction Hours/Week:4
M.com	II	M16PCM07	BUSINESS ENVIRONMENT	Credit : 4

Objectives

1. To make students understand the business environment and economic environment.
2. The students enable to get the knowledge about social& cultural and technological environment.

CONTENT

UNIT: I

Meaning – Nature – Types- components-micro and macro environment- steps-types-advantages and limitations

UNIT: II

Economic Environment – meaning - nature-economic factors – basic economic system of state - classifications- Role of government - political environment-functions.

UNIT: III

Natural environment – technological environment- innovations-impact of technology on globalization – information technology and marketing.

UNIT: IV

Societal environment – business and society – objectives and importance of business – business ethics – business and culture – factors- demographic environment – factors.

UNIT: V

Social responsibility – meaning – responsibilities to different sections – Arguments for – arguments against – social audit – benefits – methods – obstacles to social audit.

Text Book:

1. Cherunilam,Francis – **Business Environment , Himalaya Publishing House Pvt Ltd.**
2. Aswathappa.K – Business Environment for Strategic Environment , Himalaya Publishing House Pvt Ltd

Reference Book:

1. Namitha Gopal – Business Environment , McGraw Hill Education (India) Pvt. Ltd. Noida, U.P- 201 301.

Course	Semester	Paper Code	CORE PAPER 8	Instruction Hours/Week:4
M.com	II	M16PCM08	RESOURCE MANAGEMENT TECHNIQUES-THEORY	Credit : 3

Objectives

1. To make students understand the linear programming, transportation and assignment model.
2. The students enable to get the knowledge about Decision theory, PERT and CPM.

CONTENT

UNIT-I

Linear programming – Graphical Method - Simplex method –BIG M Method.

UNIT-II

Transportation model-Definitions-Formulation and solution of Transportation models - North West corner - MMM – VAM and MODI.

UNIT-III

Assignment model - Definitions - Formulation and solution of Assignment models-simplex and Hungarian method.

UNIT-IV

Decision Theory – Decision Theory under uncertainty – Maximin Criterion – Maximax Criterion – Minimax Regret Criterion – Decision Theory under risk – Expected Monetary value – Expected opportunity loss – Expected value under perfect information – Decision Tree.

UNIT-V

Network analysis – Basic concepts – Construction of Network – Critical path Method (CPM) – Program Evaluation Review Technique (PERT)

Note: The proportion between theory and practice shall be 20:80

Text Book:

1. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons, New Delhi.

Reference Book:

1. C.R.Kothari, Quantitative Techniques, Vikas publishing house.
2. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
3. Business statistics and operations research, Dr D Joseph Anbarasu Lintec Press Trichy.

Course	Semester	Paper Code	CORE PAPER 8	Instruction Hours/Week:2
M.com	II	M16PCMP02	RESOURCE MANAGEMENT TECHNIQUES –(RMT) (PRACTICAL)	Credit - 2

CONTENTS

UNIT –I

Graphical Method- Simplex Method

UNIT –II

North West Corner Rule – Least Cost Method – Vogel’s Approximation Method.

UNIT –III

Assignment Problem – Balanced – Unbalanced Problems.

UNIT –IV

Expected Monetary value (EMV)– Expected value of Perfect Information (EVPI) .

UNIT –V

Critical path Method (CPM) – Program Evaluation Review Technique (PERT)

Text Book:

1. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons, New Delhi.

Reference Book:

1. C.R.Kothari, Quantitative Techniques, Vikas publishing house.
2. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
3. Business statistics and operations research, Dr D Joseph Anbarasu Lintec Press Trichy

Course	Semester	Paper Code	ELECTIVE: FINANCE	Instruction Hours/Week:4
M.com	II	M16PCME04	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	Credit : 4

Objectives:

1. To make students understand the investment, process and investment alternatives.
2. The students enable to get the knowledge about security analysis, portfolio management and depository system.

Unit I:

Investment- Classification - objectives –process- Distinction between investment, speculation and gambling- Investment alternatives.

Unit II:

New issue market- methods of floating new issues- - Parties involved in new issues –Investor protection - Listing of securities- Stock exchanges- Functions- role - SENSEX & NIFTY.

Unit III:

Security analysis-Fundamental analysis and Technical analysis

Unit IV:

Meaning of Portfolio Management- Portfolio management process- Factors contributing to portfolio management- Principles of Portfolio management.

Unit V:

Depository system- Depository- -Benefits - Functions of NSDL - Derivatives –Futures - Options – Meaning and Types.

Note: Theory Only

Text Book:

1. Natarajan.L, Investment Management, Margham Publications, Chennai

Books Recommended:

- 1.Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi
- 2.Bhalla . V.K Investment Management, S.Chand &Co.New Delhi
- 3.Sulochana.M. Investment Management,Kalyani Publishers, New Delhi

Course	Semester	Paper Code	ELECTIVE: MARKETING	Instruction Hours/Week:4
M.com	II	M16PCME05	RETAIL MANAGEMENT	Credit : 4

Objectives:

1. This course is designed to provide the learner a good understanding of retail growth in india.
2. To help the learner to explore knowledge in Merchandise pricing, Retail loss prevention and Retail relationship.

CONTENT

UNIT – I

Retailing – Characteristics – Functions – Principles – Reasons for Retail Growth in India

UNIT – II

Store Location – Importance – Stages – Errors in store location – Recent trends in store location

UNIT – III

Merchandise Pricing – Objectives – Pricing Strategies – Types – Price Adjustments.

UNIT – IV

Retail loss prevention – Responsibilities – Essentials – Types of Retail theft – Challenges in retail loss investigation.

UNIT – V

Retailing Relationship – Essentials – Customer Services – Areas to develop customer services – Retailing through internet- Traditional Retailing – Cyber Retailing

TEXT BOOK:

1.Dr.Harjit Singh – Retail Management- Sultan Chand & Sons.

REFERENCE BOOKS:

1. Hasty and Reardon: Retail Management, McGraw-Hill.
2. Lucas, Bush and Gresham: Retailing, Houghton Mifflin – AIPD, India

Course	Semester	Paper Code	ELECTIVE: HUMAN RESOURCE	Instruction Hours/Week:4
M.com	II	M16PCM06	ORGANISATIONAL BEHAVIOUR	Credit : 4

1. To make students understand the concept of organisational Behaviour.

2. The students enable to get the knowledge about individual and group behaviour

UNIT-I Organisational Behaviour:

Introduction, Definition, Nature & Scope; Basic Concepts of OB - Challenges and opportunities of OB - Role of OB – limitations.

UNIT-II: Individual Behaviour – Components

Perception and Learning; Concept of Personality – theories – Determinants - Motivation –Process – Theories – Learning –components – Factors – Theories.

UNIT-III: Group Behaviour

Group Dynamics – Concept – types – Group behaviour –Group structure- Group process-Work team – types – Power and Politics in Organizations

UNIT-IV: Organizational Dimensions

Organisational Structure – concept – components – need - Organisational Climate and Culture-

UNIT-V: Organisational Effectiveness and Change

Meaning–Criteria – managerial effectiveness – Organisational change- nature – factors – Organisational development – concept – process – MBO.

TEXT BOOK:

1.L.M. Prasad. Organisational Behaviour, Sultan chand & Sons, New Delhi.

REFERENCES

1. Robbins: Organizational Behavior:[International Edition 11], Prentice Hall

2. Michael Drafke, Human Side of Organizations [International Edition 10], Pearson Education, New Delhi.

3. Fred Luthans, ORGANISATIONAL BEHAVIOUR, 11th Edition, Tata McGraw Hill, New Delhi,.

M.COM - SYLLABUS

SEMESTER – III

2016-2018

Course	Semester	Paper Code	CORE PAPER 9	Instruction Hours/Week:6
M.com	III	M16PCM09	DIRECT TAXES MANAGEMENT	Credit : 5

OBJECTIVES

1. To understand the basics of Direct Tax Law and its method of practices.
2. To study the computation of income of various persons under different heads of income.

CONTENT

UNIT 1 – BASICS OF INCOME TAX LAW

Basic Definitions – Residential status and Scope of total income – Exempted incomes.

UNIT - II – COMPUTATION OF SALARY, H.P. AND BUSINESS INCOME

Computation of Income from Salary – Computation of House property.

UNIT -III – COMPUTATION OF HEADS OF INCOME

Computation of profits from Business and Profession - Capital gains and other sources.

UNIT -IV– ASSESSMENT OF INDIVIDUAL INCOME HUF AND PARTNERSHIP FIRM

Set off and carry forward of losses – Deductions from Gross Total Income - Assessment of income of individuals.

UNIT -V – INCOME TAX AUTHORITIES AND PROCEDURES

Income Tax Authorities – powers and duties – procedure for assessment – Types of assessment – advance payment of tax.

Mark Distribution : Problem – 80% and Theory - 20%

TEXT BOOK

1. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, Kalyani Publishers, Revised Annual Edition

RECOMMENDED BOOKS:

- 1.Singhania Vinod K., Direct Taxes Law and Practice, – Taxmann Publications, New Delhi, 2010
- 2.Pagare Dinkar, Income Tax Law and Practice, Latest Edition

Course	Semester	Paper Code	CORE PAPER - 10	Instruction Hours/Week:6
M.com	III	M16PCM10	INVESTMENT MANAGEMENT	Credit : 4

OBJECTIVES

1. To provide an exposure to its students on the various concepts of investment management
2. To facilitate an in-depth of various techniques there under

CONTENT

UNIT-I : Nature And Scope of Investment Management: Definitions-Classifications-Speculation-Distinction Between Investment And Speculation –Gambling - Growing Popularity of Investment- Factors-Essential Features-Process-Investment Alternatives And Advantages.

UNIT-II: New Issue Market- Primary Markets-Secondary Market - Functions of New Issue Market-Underwriting-Stock Exchange-Characteristics-Importance-Listing of Shares-Advantages.

UNIT-III : Over the counter exchange of India (OTCEI) - establishment-features-listing on OTCEI – National stockexchange-objectives-features-advantages-SEBI-objectives-functions-powers-various department of SEBI-SEBI guidelines

UNIT-IV : Financial Markets In India: Importance of Financial System-Development of Financial Institutions In India-Nationalization of Financial Institutions- Establishment of UTI.

UNIT-V : Portfolio Management: Meaning- Definition- Process-Factors-Principles of Portfolio Management-Safety Funds-Stability Of Price-Liquidity –Returns.

Note: theory questions only.

Text book:

1. Dr L.Natarajan Investment Management Margham Publications

Reference book:

Dr Preethi Sing Investment Management Himalaya Publications

Course	Semester	Paper Code	CORE PAPER - 11	Instruction Hours/Week:6
M.com	III	M16PCM11	EXPORT AND IMPORT MANAGEMENT	Credit : 4

Objective:

1. To introduce the concept and importance of export marketing
2. To know the facets of foreign trade policy

CONTENT

UNIT – I Meaning and Definition of Export – Classification – Strategy and preparation of Export marketing – Export Marketing organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting

UNIT – II Export import Documentation – Aligned Documentation system – Commercial invoice – Shipping Bill – Certificate of origin – consular invoice – Mate’s Receipt – Bill of lading – GR Types of marine Insurance Policies. Import Documents – Transport Documents _ bill to Entry – Certificate of inspection – certificate of Measurements – Freight Declaration.

UNIT – III Export Procedure – Export contract – forward Cover – Export finance – Institutional framework for Export Finance – Excise Clearance – Pre -shipment inspection – Methods of pre-shipment inspection – Marine insurance – Role of clearing and Forwarding Agents – Shipping and customs formalities – Customs EDI system – Negotiation of Documents – Realization of Exports proceeds.

UNIT – IV: Import procedure – Pre-import procedure – steps in import Procedure – Legal Dimensions of import procedure – customs formalities for imports – Warehousing of imported goods – Exchange control provisions for imports – Retirement of Export Documents.

UNIT – V Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – Star Exports Houses – EPCG Scheme – Incentive for Exporters - Export promotion Councils – Commodity boards – ECGC – EXIM Bank.

NOTE: Question Paper shall cover 100% Theory.

Text Book:

1. Export Marketing- TAS Balagopal, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Export Management- D.C. Kapoor, Vikas Publishing House, New Delhi.
2. Handbook of Import-Export Procedures – Ministry of Commerce, Govt. of India.
3. Export Documentation and procedures – Nabhi Publications, New Delhi.
4. Import – Do it Yourself, M.I. Mahajan, Snow White Publications, New Delhi.

Course	Semester	Paper Code	CORE PAPER - 12	Instruction Hours/Week:6
M.com	III	M16PCM12	RESEARCH METHODOLOGY	Credit : 5

Objectives:

1. To make students understand the Collection of Data Primary and Secondary Data – Tools of collection of Data
2. The students enable to get the knowledge about Analysis and Interpretation of Data.

CONTENT

UNIT - I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Empirical, and Historical and Case Study – Research Design - Components of the Research Design.

UNIT – II

Sample – Sampling Techniques – Random and Non Random sampling – Size of the sample.

UNIT – III

Collection of Data - Primary and Secondary Data – Tools of collection of Data – Questionnaire - Personal Interview – Interview schedule – Observation, Pilot study and pre-testing.

UNIT –IV

Analysis and Interpretation of Data – Hypothesis – Characteristics of A Good Hypothesis – Formulation and testing of Hypothesis – Methods of testing Hypothesis – T -Test – F- Test, CHI square Test.

UNIT – V

Research Report – types of Reports - Steps in Drafting a Research Report.

TEXT BOOK:

1. Kothari C. R. - Research Methodology – Wiley Eastern Ltd. New Delhi.

REFERENCE BOOKS:

1. Amar Chand D. - Research Methods in commerce – Emerald Publishers, Chennai.
2. Thanulingum.N –Research Methodology-Himalaya Publishing House Pvt Ltd.
3. Krishnaswamy & Obul Reddy – Research Methodology & Statistical Tools, Himalaya Publishing House Pvt Ltd.

Course	Semester	Paper Code	ELECTIVE PAPER 7	Instruction Hours/Week:6
M.Com	III	M16PCME07	FIANCIAL INSTITUTION AND MARKETS	Credit : 4

OBJECTIVES:

1. To know about the Indian financial system and its players
2. To understand the security market regulations
3. To keep abreast of recent financial services

CONTENTS

UNIT-1:

Indian financial system – overview of financial markets in India – Capital markets – money market – government securities markets – foreign exchange market – derivative markets.

UNIT-II :

Structure and institutions in capital market and money market – new issues market – new instrument – role of new issues in industrial financing – floating of new issues.

UNIT-III :

Securities market in India – origin and emergence – types of securities –stocks exchange in India – trading in stock exchange – listing of securities.

UNIT-1V :

Security market regulations: securities contract and regulation act, 1945 – regulation and control of stock exchanges, OTCE, NSE – market intermediaries : stock bookers – underwriters.

UNIT-V :

Overview of financial services – merchant banking – functions, regulation – leasing and hire purchasing, factoring, venture capital, mutual funds, credit rating agencies, depositories.

TEXT BOOKS

1. Khan M.Y., Financial Services Tata Mc Graw Hill 1998.
2. Varshney, P.N., Indian Financial System, Sultan Chand & Sons 2000.

REFERENCEBOOKS

1. Sebi Guidelines, Nabhi Publications New Delhi.
2. Gordon And Natarajan, Financial Markets And Services, Himalaya Publishing House 2001.
3. Sontomero And Babbel, Financial Markets, Instruments And Institutions , Mc Graw Hill 1998.
4. Vasant Desai, The Indian Financial System, Himalaya Publishing House.

Course	Semester	Paper Code	ELECTIVE PAPER -8	Instruction Hours/Week:6
M.com	III	M16PCME08	PRINCIPLES & PRACTICE OF INSURANCE	Credit : 4

OBJECTIVES:

1. To know about the various types of insurances
2. To understand the procedure for becoming an Agent

CONTENT

UNIT – I : Introduction to Insurance -Meaning, Definition - General principles -Types of insurance life, fire and marine-Difference between life and other types of insurance.

UNIT-II: Life Insurance –Introduction- Features –Essentials- Different types of life policies- Assignment and nominations- Lapses and revivals of policies. Surrender value, Loans -Claims- Procedure for claims- Settlement of claims- Death and Maturity.

UNIT-III: Fire Insurance- Fire insurance contracts- Fire insurance coverage- Policies for stocks- Rate fixation in fire insurance- Settlement of claims. Marine Insurance- Functions- Marine perils- Types of marine policies- proximate cause- subrogation and conciliation - Re- insurance- Double insurance.

UNIT-IV: Miscellaneous Insurance -Motor insurance - Employer's liability insurance- Personal accident and sickness insurance - Aviation insurance- Burglary insurance- Fidelity guarantee insurance- Engineering insurance- cattle insurance- Crop insurance.

UNIT-V: Procedure for becoming an Agent- Pre-requisite for obtaining a license- Duration of license- Cancellation of license- Termination of agency - Code of Conduct- Functions of the Agent.

TEXT BOOK:

1. Insurance principles and practice - Moorthy. A , Margham publications, Chennai.

REFERENCE BOOKS:

1. Fundamentals of Insurance - Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
2. Fundamentals of insurance - Dr. P. K. Gupta, Margham publications, Chennai

Course	Semester	Paper Code	ELECTIVE PAPER -9	Instruction Hours/Week:6
M.com	III	M16PCME09	INDUSTRIAL RELATIONS	Credit : 4

OBJECTIVES

1. To provide exposure of theories, techniques and approaches to manage Industrial Relations.
2. To understand the importance of labour administration and Constitutional Provisions.

CONTENT

UNIT – I

Introduction - Concept and Determinants of Industrial Relations - Industrial Relations in India - Managing IR Changes - IR and Productivity - Technology and IR -Effective Communication Systems and IR Management.

UNIT - II :

Trade Unions - Purpose, Functions and Structure of Trade Unions - Trade Union Legislation - Multiplicity of Trade Unions - Conflict Resolutions - Industrial Relations - Welfare and Productivity - Social Responsibility of Trade Unions.

UNIT - III :

Employee Counseling - Types - Methods - Problems - Consultative Bodies (Bipartite, Tripartite) - IR Strategies - Workers Development and Participation.

UNIT - IV :

Discipline and Grievance Redressal Machinery - Purposes and Procedures of Disciplinary Action - Grievance Redressal Procedures - Conciliation - Arbitration and Adjudication - Collective Bargaining - The Bargaining Process.

UNIT - V :

Labour Administration - ILO, ILC and Indian Constitutional Provisions in Relation to Labour Administration - Central Machinery of Labour Administration - Labour Administration at the State, District and Local Levels - Contemporary Trends and Future of Industrial Relations in India.

TEXT BOOK

1. Arun Monappa, Industrial Relations, Tata Mc-Graw Hill, New Delhi

REFERENCE BOOKS:

1. Pramod Verma, Management Of Industrial Relations – Reading And Cases, Oxford University Press, New Delhi
2. Sivarethinamohan, Industrial Relations And Labour Welfare, Phi Learning, newdelhi, 2010

M.COM - SYLLABUS

SEMESTER – VI

2016-2018

Course	Semester	Paper Code	CORE PAPER - 13	Instruction Hours/Week:6
M.com	IV	M16PCM13	GOODS & SERVICE TAX FUNDAMENTALS	Credit : 5

OBJECTIVES

1. To understand the basics of the GST
2. To study the major advantages of IGST.

CONTENTS

UNIT : I

Concept of GST- Central Board of Excise and Customs – Role of CBEC – Meaning of GST- Objectives – Salient Features of GST – Scope of GST – Impact of GST – Advantages of GST – Benefits of implementing GST

UNIT : II

Types of GST – Central GST – Main features of CGST- State GST – Main features of SGST- Union Territory GST – Union Territory GST Bill 2017 - Integrated GST- Integrated GST Bill 2017.

UNIT : III

Structure framework of GST Council – Action plan of GST Council – Functions of GST Council – Rate structure of GST – Powers of GST Council.

UNIT : IV

Registration under GST – Procedure for Registration – Person liable for registration – Person not liable for registration – Compulsory registration in certain cases – Deemed Registration.

UNIT : V

Assessment – Meaning – Definition – Assessment of tax liability in GST – Types of assessment – Benefits of GST to Central, State and Business –Benefits of GST in Indian Economy- Impacts of GST on its implication – Industry wise impact of GST in India- Sector wise impact of GST – Other effects of GST in India.

Text Book:

1. Dr.Ghousia Khatoon, Prof. C.M. Naveenkumar and Dr S.N. Venkatesh, Goods and Service Tax,Himalaya Publishing House, Delhi 2017.

Reference Books:

1. GST Read Reckoner by V.S. Datey Published by Taxmann, 3rd Edition 2017.
2. GST Laws Manual: Acts, Rules and Forms by Rakesh Garg, Sandeep Garg Published by Bloomsbury, 1st Edition 2017.
3. Goods and Services Tax Laws by Sanjiv Agarwal, Sanjeev Malhotra, Published by Bloomsbury 1st Edition 2017.

Course	Semester	Paper Code	CORE PAPER -14	Instruction Hours/Week:6
M.com	IV	M16PCM14	CORPORATE LAWS	Credit : 4

OBJECTIVES:

1. To gain a knowledge of Memorandum and Articles of Association.
2. To assist the students to comprehend the concepts of Company Management.

CONTENT

UNIT I:

Company—meaning and definition—features—kinds—Public Ltd Vs. Private Ltd. –privileges of private limited company--conversion of private limited into public limited

UNIT II:

Incorporation of the company—Memorandum and Articles of Association and alteration-Doctrine of Ultra vires—Doctrine of Constructive Notice—Doctrine of Indoor Management

UNIT III:

Prospectus - mis-statement in prospectus and their consequences—Shares—kinds—procedure for allotment of shares -forfeiture of shares- Debentures and kinds.

UNIT IV:

Company management—Directors-Appointment, qualification and disqualification, removal, rights, duties and liabilities of board of directors—company meetings and resolutions, minutes and proxy

UNIT V:

Winding up of the company— voluntary winding up and winding up by court—consequences of winding up.

TEXT BOOK

1. Company law by N.D. Kapoor, Sultan Chand & Sons, and New Delhi

Books for Reference:

1. Company law by P.Saravanel & Syed Badre Alam, Himalaya publishing House, New Delhi

Course	Semester	Paper Code	CORE PAPER 15	Instruction Hours/Week:6
M.com	IV	M16PCM15	E- Commerce	Credit : 4

OBJECTIVES

1. To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.
2. To help students gain an understanding of the legal framework of E – Commerce.

CONTENT

UNIT I : E- COMMERCE : Introduction to E-Commerce – Objectives – Importance, Mobile Commerce – Objectives – Benefits, E-Trade – Importance – Process, E-Business and its activities – E – Business Models , Value of internet in business – Advantages and disadvantages of E-Commerce

UNIT II : E – MARKETING : Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship, Advertising on Network- Format-uses, EDI – Benefits – Migration to open EDI – Electronic market place Technologies – Digital signature

UNIT III : E-PAYMENT SYSTEMS :Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Participants of E-Payment system – Components of an effective E-Payment System – Economic implications of E-Payment system – Advantages of E-Payment system – Issues in E-Payment system

UNIT IV: E-COMMERCE SYSTEMS :Introduction to Operating Systems – E-Business Solutions – open-source - Case Studies related on current E-Marketing and E- Payment systems – Taxation of E-Commerce transactions– Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment

UNIT V : LEGAL FRAMEWORK :Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation issues - Cyber Crimes – Categories –Ethical and Intellectual property issues in E-Commerce Technologies

TEXT BOOKS

1. Joseph P T, E-Commerce, A managerial perspective, Prentice Hall Publications, 4th Edition, 2012.

REFERENCE BOOKS

1. Whitley David, E-Commerce Strategy, Technology and Application, Tata McGraw Hill Publication. 21st reprint, 2008.
2. Dennis P. Curtin, E-Commerce Principles and Information Technology, Tata McGraw Hill Publications, 2008.
3. Wesley Addison, Frontiers of E-Commerce, Pearson Publications, 2008.
4. Minoli Daniel & Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill Publications, 16th reprint, 2009.

Course	Semester	Paper Code	CORE PAPER 16	Instruction Hours/Week:6
M.com	IV	M16PCMPR1	PROJECT WORK	Credit : 5

PROJECT WORK - REGULATIONS

Every student would be required to produce at the end of the IV Semester (not later than the 1st day of the end of the Semester Examinations for the IV Semester), a Project report (4 copies) of not less than 75 pages and not more than 100 pages, setting out the problem chosen, the hypothesis developed for testing, the methods employed for the collection of data, a summary of the analysis for the data and documentation of findings, limitations of the study and conclusions.

The Project Report shall also contain a bibliography on the topic of the problem.

The member of the faculty designated by the Department for supervising the work shall provide continuous guidance to the student regarding selection of the topic reference to literature, investigative procedures and the preparation of the project report.

In order to be eligible to present the project report at the end of the IV Semester, students will have to secure a Certificate from the guide stating that they carried out the project to the satisfaction of the guide.

The Project report will be evaluated as follows:

The project report will be examined independently by an external examiner and by the guide. The maximum marks for the Project Report will be 150. There will be a VIVA-VOCE Examination conducted by a panel consisting of one external examiner and two internal examiners (including the guide). The maximum marks for the Viva-Voce Examination will be 50.

Course	Semester	Paper Code	ELECTIVE PAPER - 10	Instruction Hours/Week:6
M.com	IV	M16PCME10	FINANCIAL DECISION ANALYSIS	Credit : 4

OBJECTIVES:

1. To provide conceptual understanding and in-depth knowledge of capital structure decisions.
2. To familiarize the students with the instruments of management of working capital.

CONTENT

UNIT – I Capital Structure Decision & Dividend Decision: Financial leverage, Operating leverages, Indifference points. Approaches to appropriate Capital structure- EBIT-EPS Analysis, Guidelines for capital structure planning, Capital structure policies in practice. Dividend Decision: Determinants of Dividend Policy, Dividend policy in practice. Bonus Shares- regulation, reasons, deciding bonus ratio. bonus shares and stock splits.

UNIT – II : Management of Working Capital Components: Inventory Management- Concept, Benefits and costs of holding inventories, Inventory Control Techniques- ABC Analysis, EOQ, various levels, Safety stock. Cash Management- Motives of holding cash, Factors determining the cash balance, Managing the Cash Flow, Cash Budget, Reports for Control, Cash Collection and Disbursement, Options for investing surplus funds, and strategies for managing surplus funds, Cash Management models - The Baumol Model, The Miller-Orr Model.

UNIT – III Receivables Management - Concept, Costs - Collection Cost, Capital Cost, Delinquency cost, Default Cost. Benefits of Management of Receivables, Credit Policies- Evaluating the Debtor; Credit Analysis and Decision, Credit Terms and Collection Policies. Control of Account Receivables, Heuristic Approach

UNIT – IV Merger and Acquisition and Restructuring : Reasons for merger, Mechanics of Merger, Cost Benefits of Merger, Terms of Merger, Takeovers, Joint ventures, Managing and acquisition, Portfolio Restructuring, Financial Restructuring, Organizational Restructuring.

UNIT – V Financial Management in Sick Units- Definition of Sickness, Causes of Sickness, Symptoms of sickness, Prediction of Sickness, Revival of a Sick Units.

Note: Theory 40% and Problem 60% (Unit I, II and III)

TEXT BOOK

1. Financial Management- Khan and Jain – S.Chand & Sons, Publication, New Delhi

REFERENCE BOOKS

1. Financial Management and Policy- Bhalla V.K.
- 2.. Financial Management- I.M.Pandey
- 3.. Working Capital Management- V.K.Bhalla

Course	Semester	Paper Code	ELECTIVE PAPER - 11	Instruction Hours/Week:6
M.com	IV	M16PCME11	SALES AND DISTRIBUTION MANAGEMENT	Credit : 4

Objectives:

To understand the concepts and techniques of sales Management and distribution;

To familiarized with the dynamics of channel management

CONTENT

UNIT I :Personal Selling: Types of selling –Alternative Sales structures: Network Marketing –Mail order selling –Element of direct marketing –Teleshopping –Telemarketing –Systems selling –The selling process –Strategies and Styles –Formulating sales objectives –Sales forecasting Estimating market and Sales Potential.

Unit II: The Sales Force: Size of the sales force -Sales organization based on customer, geography, product and combinations and current trends –Sales training programs and motivating the sales force – Sales force compensation, sales incentives and sales force evaluation –Controlling the sales effort –Sales quotas, sales territories, sales audit.

Unit III: Physical Distribution: Participants in the physical distribution function –Environment of physical distribution –Channel design strategies and structures –Selecting channel members, setting distribution objectives and tasks –Target markets and channel design strategies

Unit IV: Managing the Marketing Channel: Product, Pricing and Promotion issues in channel management and physical distribution –Motivating channel members –Evaluating channel member performance – Vertical marketing systems –Retail co-operatives, franchise systems and corporate marketing systems.

Unit V: E-enabled selling and distribution: e-commerce and e-retailing as a channel of distribution, Electronic intermediaries, Disintermediation and Re-intermediation -e-enabled logistics management and tracking systems.

TEXT BOOKS

- 1.Tapan K. Panda & Sunil Sahadev (2005), Sales and distribution Management, Oxford University Press.
- 2.Satish K. Kapoor & Purva Kansal (2003),Basic of Distribution Management-a Logistical approach, Prentice-Hall India.

REFERENCE BOOKS

- 1.Charles Futrell Sales management, Pearson Education Books
- 2.Eugene M. Johnson, David L. Kurtz & Eberhard E. Scheuing: Sales management, McGraw Hill.

Course	Semester	Paper Code	ELECTIVE PAPER - 12	Instruction Hours/Week:6
M.com	IV	M16PCME12	TRAINING AND DEVELOPMENT	Credit : 4

COURSE OBJECTIVES

1. To know about the performance appraisal system.
2. To understand the training methods.

CONTENT

UNIT - I

Job analysis – manpower planning – at the start of the business and as ongoing process – performance appraisal – standards, methods, errors

UNIT - II

Learning Objectives – domains of learning – methods of learning – importance of teaching techniques – instruction technology – instructor behavior – attention versus involvement

UNIT - III

Need for Training and Development – Role of Development officers – administrators, consultants, designers and instructors – determining training needs – potential macro needs – usefulness of training – development of competency-based training programs.

UNIT - IV

Methods of training – on the job training – off the job training – choosing optimum method – the lecture – field trips – panel discussion – behavior modeling – interactive demonstrations – brain storming – case studies – in-baskets, team tasks, simulations, business games, fish bowls, T-groups, data gathering, grouping methods, transactional analysis.

UNIT - V

Need for development – differences between training and development – management development program – career development program – counseling evaluation of programs – job evaluation – methods and techniques.

REFERENCES BOOKS

1. B.Taylor & G.Lippitt: Management Development and Training Handbook.
2. William E.Blank, Handbook For Developing Competency Based Training Programmes, Prentice-Hall, New Jersey.
3. David A.Decenzo & Stephen P.Robbins: Fundamentals of Human Resource Management.