



MAHENDRA ARTS & SCIENCE COLLEGE (Autonomous)

Affiliated to Periyar University, Salem.

Accredited by NAAC with 'A' Grade & Recognized u/s 2(f) and 12(B) of the UGC Act 1956
Kalippatti - 637 501, Namakkal (Dt), Tamil Nadu.

PG & RESEARCH DEPARTMENT OF COMMERCE

Number of Courses Focusing on Employability/ Entrepreneurship/ Skill Development

Programme : M.COM.

S.No.	Year	Total No. of Courses	Employability (1)	Entrepreneurship (2)	Skill development (3)	Total No. of Courses (1+2+3)
	2020-2021	24	5	4	10	19
	2019-2020	22	7	4	10	21
	2018-2019	25	8	3	8	19
	2017-2018	25	8	3	8	19
	2016-2017	26	7	3	12	22

Head of the Department

Dr. K. SELVARAJ, M.Com., M.Phil., M.B.A., Ph.D.
HOD - COMMERCE DEPARTMENT
MAHENDRA ARTS & SCIENCE COLLEGE
KALIPPATTI (P.O), TIRUCHENGODE (TK)
NAMAKKAL - 637 501

PRINCIPAL

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List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development (Regulations – 2019)

Programme : M.COM.

S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
1.	Advanced Marketing Management	M19PCM01		✓	
2.	Advanced Management Accounting	M19PCM02			✓
3.	International Business	M19PCM03	✓		
4.	Elective-I: Marketing: Retail Management	M19PCME01			✓
5.	Elective-I: Marketing: Services Marketing	M19PCME02	✓		
6.	Elective-I: Marketing: Creative Advertisement	M19PCME03	✓		
7.	Elective-I: Marketing: Consumer Behaviour	M19PCME04			✓
8.	Advanced Cost Accounting	M19PCM05		✓	
9.	Human Resource Management	M19PCM06			✓
10.	Business Environment	M19PCM07			✓
11.	Logistics Management	M19PCM08	✓		
12.	Elective-II: Human Resource: Customer Relation Management	M19PCME05			✓
13.	Elective-II: Human Resource: Organisational Behaviour	M19PCME06			✓
14.	Elective-II: Human Resource: Industrial Relations	M19PCME07			✓
15.	Elective-II: Human Resource: Training and development	M19PCME08	✓		
16.	EDC: Entrepreneurial Development	M19ECM01		✓	
17.	EDC: Practical Banking	M19ECM02	✓		
18.	Direct Taxes Management	M19PCM09	✓		

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S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
19.	Investment Management	M19PCM10		✓	
20.	Export and Import Management	M19PCM11	✓		
21.	Research Methodology	M19PCM12			✓
22.	Elective – III Finance: 1. Security analysis and Portfolio management	M19PCME09			✓
23.	Elective – III Finance: 2. Financial Institutions and Markets	M19PCME10		✓	
24.	Elective – III Finance: 3. Financial services marketing	M19PCME11			✓
25.	Elective – III Finance: 4. Merchant Banking and Financial analysis	M19PCME12			✓
26.	Practical - Institutional Training	M19PEMP01			✓
27.	Financial Management	M19PCM13			✓
28.	Indirect Tax Laws	M19PCM14			✓
29.	Elective – IV International Trade: 1. Foreign Trade & Policy	M19PCME13			✓
30.	Elective – IV International Trade: 2. Management of Multinational Corporation	M19PCME14			✓
31.	Elective – IV International Trade: 3. International Business Law	M19PCME15			✓
32.	Elective – IV International Trade: 4. International Marketing Management	M19PCME16	✓		
33.	Project	M19PCMPR1			✓


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List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development (Regulations - 2019)

Programme : M.COM.

S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
1.	Advanced Marketing Management	M19PCM01	Entrepreneurship	2019 - 2020
2.	Advanced Management Accounting	M19PCM02	Skill Development	2019 - 2020
3.	International Business	M19PCM03	Employability	2019 - 2020
4.	Elective-I: Marketing: Retail Management	M19PCME01	Skill Development	2019 - 2020
5.	Elective-I: Marketing: Services Marketing	M19PCME02	Employability	2019 - 2020
6.	Elective-I: Marketing: Creative Advertisement	M19PCME03	Employability	2019 - 2020
7.	Elective-I: Marketing: Consumer Behaviour	M19PCME04	Skill Development	2019 - 2020
8.	Advanced Cost Accounting	M19PCM05	Entrepreneurship	2019 - 2020
9.	Human Resource Management	M19PCM06	Skill Development	2019 - 2020
10.	Business Environment	M19PCM07	Skill Development	2019 - 2020
11.	Logistics Management	M19PCM08	Employability	2019 - 2020
12.	Elective-II: Human Resource: Customer Relation Management	M19PCME05	Skill Development	2019 - 2020
13.	Elective-II: Human Resource: Organisational Behaviour	M19PCME06	Skill Development	2019 - 2020
14.	Elective-II: Human Resource: Industrial Relations	M19PCME07	Skill Development	2019 - 2020
15.	Elective-II: Human Resource: Training and development	M19PCME08	Employability	2019 - 2020
16.	EDC: Entrepreneurial Development	M19ECM01	Entrepreneurship	2019 - 2020
17.	EDC: Practical Banking	M19ECM02	Employability	2019 - 2020
18.	Direct Taxes Management	M19PCM09	Employability	2019 - 2020
19.	Investment Management	M19PCM10	Entrepreneurship	2019 - 2020
20.	Export and Import Management	M19PCM11	Employability	2019 - 2020

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S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
21.	Research Methodology	M19PCM12	Skill Development	2019 - 2020
22.	Elective – III Finance: 1. Security analysis and Portfolio management	M19PCME09	Skill Development	2019 - 2020
23.	Elective – III Finance: 2. Financial Institutions and Markets	M19PCME10	Entrepreneurship	2019 - 2020
24.	Elective – III Finance: 3. Financial services marketing	M19PCME11	Skill Development	2019 - 2020
25.	Elective – III Finance: 4. Merchant Banking and Financial analysis	M19PCME12	Skill Development	2019 - 2020
26.	Practical - Institutional Training	M19PEMP01	Skill Development	2019 - 2020
27.	Financial Management	M19PCM13	Skill Development	2019 - 2020
28.	Indirect Tax Laws	M19PCM14	Skill Development	2019 - 2020
29.	Elective – IV International Trade: 1. Foreign Trade & Policy	M19PCME13	Skill Development	2019 - 2020
30.	Elective – IV International Trade: 2. Management of Multinational Corporation	M19PCME14	Skill Development	2019 - 2020
31.	Elective – IV International Trade: 3. International Business Law	M19PCME15	Skill Development	2019 - 2020
32.	Elective – IV International Trade: 4. International Marketing Management	M19PCME16	Employability	2019 - 2020
33.	Project	M19PCMPR1	Skill Development	2019 - 2020



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MASTER OF COMMERCE

SYLLABUS FOR M.COM.

OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM

**For the students
admitted from the
Academic Year 2019-2020 onwards**

MAHENDRA ARTS & SCIENCE COLLEGE (Autonomous)
(Affiliated to Periyar University)
Department of Commerce
WITH SEMESTER SYSTEM AND CBCS PATTERN
(Effective from the academic year 2019-2020)
M.COM.
REGULATIONS FOR M.COM DEGREE COURSE

PREAMBLE

The Department of Commerce was established in 2003 with the renowned flagship post-graduate programme-Masters in Commerce (M.Com). Apart from the other post-graduate and research courses M.Com is the most exalted two year full time post-graduate programme in commerce. The course provides an extreme and rigorous base for teaching, research and allied business administration. The programme is well received in the industry and for years had been serving the needs of managerial cadre in Indian Inc. The course serves the needs of academics and prepares students for research and teaching. The Alumni of this course are well placed in business, academics and administration in the country. The program aims to prepare students for careers requiring worldwide business awareness and to develop skills required to work in internationally operating companies and organizations. It provides the students with many opportunities, both to apply the theoretical knowledge acquired during the modules, and to develop a more in-depth understanding of common problems emerging in a modern business environment.

I - PROGRAMME EDUCATIONAL OBJECTIVES:

- Graduates will be capable of making a positive contribution to commerce, trade and industry in the national and global context.
- Graduates will be able to apply frameworks and tools to arrive at informed decisions in profession and practice, striking a balance between business and social dimensions.

- Graduates with flair of self-employment will be able to initiate and build upon entrepreneurial ventures or demonstrate intrapreneurship for their employer organizations.
- Graduate will recognize the need for adapting to change and have the aptitude and ability to engage in independent and life – long learning in the broadest context of socio-economic, technological and global change.

II - PROGRAMME OUTCOMES:

- ❖ To Equip Post Graduate students to accept the challenges of business world
- ❖ To develop independent logical thinking and facilitate personality development.
- ❖ To Equip the students for seeking suitable careers in management and entrepreneurship.
- ❖ To institute learners on the knowledge of Marketing, Research, Human resource, International business and Finance.
- ❖ To develop among students communication and analytical skill

III - REGULATIONS

These regulations shall take effect from the academic year 2019-2020, i.e, for students who are to be admitted to the first year of the course during the academic year 2019-20 and thereafter.

1. Objectives of the Course:

- i. To impart knowledge in advanced concepts and applications in various fields of Commerce.
- ii. To teach the recent developments in the various areas of Commerce.
- iii. To orient the students in the applied aspects of different advanced business practices.
- iv. To provide the students the avenues of studies in parallel professional Courses.
- v. To equip the students to occupy the important positions in business, industries and related organizations.
- vi. To inspire the students to apply the knowledge gained for the development of society in general.

2. Eligibility for Admission:

Pass in B.Com, B.Com (CA), B.Com (e-com), B.B.A, B.B.M, BBA/BBM (CA), B.COM (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, BCS, BCS (CA), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship) with CA, B.Sc. (Computer Science), BCA and B.Com (Co-operation).

3. Duration of the Course:

The candidates shall complete all the courses of the programme in 2 years from the date of admission. The programme of study shall consist of four semesters and a total period of two years with a minimum of 90 credits. The programme of study will comprise the course according to the syllabus.

4. Course of Study:

The course of study for the PG degree courses of all branches shall consist of the following:

- (i) Core courses
- (ii) Electives courses
- (iii) Skill Enhancement Courses
- (iv) Extra Disciplinary Course
- (v) Project
- (vi) Enhancement Compulsory Courses.

5. Examinations:

The course of study shall be based on semester pattern with Internal Assessment under Choice Based Credit System.

The examinations for all the papers consist of both Internal (Continuous Internal Assessment - CIA) and External (End Semester) theory examinations. The theory examinations shall be conducted for three hours duration at the end of each semester. The candidates failing in any subjects(s) will be permitted to appear for the same in the subsequent semester examinations

6. STRUCTURE OF THE PROGRAMME:

SEMESTER: I

Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core Course- I	Advanced Marketing Management	M19PCM01	6	-	4	25	75	100
Core Course - II	Advanced Management Accounting	M19PCM02	6	-	5	25	75	100
Core Course - III	International Business	M19PCM03	6	-	4	25	75	100
Core Course - IV	Advanced Business Statistics	M19PCM04	6	-	4	25	75	100
Elective Course-I	ELECTIVE - I		6	-	4	25	75	100
TOTAL			30	-	21	125	375	500

SEMESTER: II

Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core Course-V	Advanced Cost Accounting	M19PCM05	5	-	4	25	75	100
Core Course -VI	Human Resource Management	M19PCM06	4	-	4	25	75	100
Core Course -VII	Business Environment	M19PCM07	4	-	4	25	75	100
Core Course -VIII	Logistics Management	M19PCM08	5	-	4	25	75	100
Elective Course-II	ELECTIVE - II		6	-	4	25	75	100
Extra Disciplinary Course	Fundamentals of Computers and Communication	M19ECS01	4	-	4	25	75	100
E C C	Human Rights	M19PHR01	2	-	2	25	75	100
COMPREHENSIVE EXAMINATION - I		M19PCMC01	-	-	1	-	100	100
TOTAL			30	-	27	215	685	900

SEMESTER: III

Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core Course -IX	Direct Taxes Management	M19PCM09	6	-	5	25	75	100
Core Course -X	Investment Management	M19PCM10	5	-	4	25	75	100
Core Course -XI	Export and Import Management	M19PCM11	5	-	4	25	75	100
Core Course -XII	Research Methodology	M19PCM12	6	-	4	25	75	100
Elective Course- III	ELECTIVE – III		6	-	4	25	75	100
Core Practical	Practical - Institutional Training	M19PEMP01	2	-	2	40	60	100
TOTAL			30	-	23	165	435	600

SEMESTER: IV

Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
			L	P		Int.	Ext.	Total
Core Course -III	Financial Management	M19PCM13	6	-	4	25	75	100
Core Course -IV	Indirect Tax Laws	M19PCM14	6	-	4	25	75	100
Core Course - XV	E-Commerce and Information Technology	M19PCM15	6	-	4	25	75	100
Elective Course-IV	ELECTIVE – IV		6	-	4	25	75	100
Core Project	Project	M19PCMPR1	6	-	3	40	60	100
COMPREHENSIVE EXAMINATION – II		M19PCMC02	-	-	1	-	100	100
Additional Credit for Online Course Swayam/MOOC			-	-	-	-	-	-
TOTAL			30	-	20	140	460	600
OVERALL TOTAL					91	1505	1895	2500

SUMMARY OF CREDITS, HOURS AND MARK DISTRIBUTION

Course Name	No. of Credits				Total Credits	Total Hours	No. of Courses	Max. Marks
	I	II	III	IV				
Core Courses	17	16	17	12	62	75	15	1500
Elective Courses	4	4	4	4	16	24	4	400
EDC Courses	-	4	-	-	4	4	1	100
Core Practical – Institutional Training	-	-	2		2	2	1	100
Project Viva voce	-	-	-	3	3	6	1	100
Enhancement Compulsory Courses	-	2	-	-	2	2	1	100
COMPREHENISION	-	1	-	1	2	-	2	200
Additional Credit for Online Courses	-	-	-	-	-	-	-	-
TOTAL	21	27	23	20	91	113	25	2500

ELECTIVE SUBJECTS FOR M.COM. STUDENTS

Semester	Course Title	
	ELECTIVE – I MARKETING	Course Code
I	1. Retail Management	M19PCME01
	2. Services Marketing	M19PCME02
	3. Creative Advertisement	M19PCME03
	4. Consumer Behaviour	M19PCME04

	ELECTIVE – II HUMAN RESOURCE	
II	1. Customer Relation Management	M19PCME05
	2. Organisational Behaviour	M19PCME06
	3. Industrial Relations	M19PCME07
	4. Training and development	M19PCME08
	ELECTIVE – III FINANCE	
III	1. Security analysis and Portfolio management	M19PCME09
	2. Financial Institutions and Markets	M19PCME10
	3. Financial services marketing	M19PCME11
	4. Merchant Banking and Financial analysis	M19PCME12
	ELECTIVE – IV INTERNATIONAL TRADE	
IV	1. Foreign Trade & Policy	M19PCME13
	2. Management of Multinational Corporation	M19PCME14
	3. International Business Law	M19PCME15
	4. International Marketing Management	M19PCME16

EXTRA DISCIPLINARY COURSES OFFERED FOR OTHER DEPARTMENT STUDENTS

Semester	Course Title	Course Code
II	Entrepreneurial Development	M19ECM01
	Practical Banking	M19ECM02

IV SCHEME OF EXAMINATION:

1. Question Paper Pattern for Theory Papers

Time: Three Hours

Maximum Marks: 75

Knowledge Level	Sections		Marks	Total Marks	Meaning of K's
K1	Part - A 10 Questions - Objectives type *1 Marks (No Choice)	Two Questions from each unit	10	75	K1- Memory Level K2 - Understanding Level K3 - Application Level K4 - Analytical Level K5 - Evaluation Level
K1, K2	Part - B 5 Questions *2 Marks (No Choice)	One Question from each unit	10		
K2, K3, K4	Part - C 5 Questions (either or type)	One Question from each unit	25		
K2, K3, K4, K5	Part - D 3 out of 5 Questions	One Question from each unit	30		

2. Question Paper Pattern for Practical Papers:

EXTERNAL MARK: 60

INTERNAL MARK : 40

QUESTION PATTERN

3. Distribution of Marks:

The following are the distribution of marks for external and internal for End Semester Examinations and continuous internal assessment and passing minimum marks for Theory/Practical / Mini project / Project papers of PG programmes.

ESE	□EA Total	Passing Minimum for EA	CIA Total	Passing Minimum for CIA	Total Marks Allotted	Passing Minimum (ESE)
Theory	75	38	25	12	100	50
Practical	60	30	40	20	100	50
Project	60	30	40	20	100	50

The following are the Distribution of marks for the Continuous Internal Assessment in Theory / Practical papers of PG programmes.

THEORY:

EVALUATION OF INTERNAL ASSESSMENT

Test	: 10 Marks
Seminar	: 05 Marks
Assignment	: 05 Marks
Attendance	: 05 Marks

Total : 25 Marks

The Passing minimum shall be 50% out of 25 marks (12 marks)

PRACTICAL :

EVALUATION OF INTERNAL ASSESSMENT

Test 1	: 15 Marks
Test 2	: 15 Marks
Record	: 10 Marks

Total : 40 Marks

The Passing minimum shall be 50% out of 40 marks (20 Marks)

PROJECT:

EVALUATION OF INTERNAL ASSESSMENT

Review 1	: 10 Marks
Review 2	: 10 Marks
Review 3	: 10 Marks
Pre-Viva	: 10 Marks

Total : 40 Marks

The Passing minimum shall be 50% out of 40 marks (20 marks)

4. Passing Minimum:

The Candidates shall be declared to have passed the examination if he/she secures not less than 50 marks in total (CIA mark + Theory Exam mark) with minimum of 38 marks in the End Semester Theory Examinations.

The Candidates shall be declared to have passed the examination if he/she secures not less than 50 marks in total (CIA mark + Practical Exam mark) with minimum of 30 marks in the End Semester Practical Examinations.

5. Submission of Record Note Books for Viva voce Examinations:

Candidates appearing for viva voce examinations should submit a bonafide record note books prescribed for practical examinations. The candidates failed to submit the record book shall not be permitted to appear for the practical examinations.

6. Project:

The following guidelines to be followed for the Project with Viva-voce:

The project should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by both the external examiner appointed by the College and the internal examiner / guide/ teacher concerned.

1. The Project Report may consist of minimum of 60 pages.
2. The candidate has to submit the Project Report 20 days before the commencement of the VI Semester Examinations.
3. A candidate who fails in the Project/Dissertation or is absent may resubmit the report, on the same topic, with necessary modification / correction / improvements in the subsequent Even Semester Examinations for evaluation and shall undergo viva-voce Examination.

7. Note

a) SWAYAM / MOOC – Free Online Education:

SWAYAM / MOOC is an instrument for self-actualisation providing opportunities for a life-long learning. Here the student can choose from hundreds of courses, virtually every course taught at the college level, offered by the best teachers in India and elsewhere.

The students can choose an online SWAYAM / MOOC course during their period of study which will earn an extra credit and it will be transferred to the academic records of the students.

b) Comprehensive Examination:

This examination is conducted at the end of every year. Mode of the examination is online. The questions are of objective type and they cover the entire year's syllabus.

SEMESTER I

Core Course - I	M.COM.	2019 - 2020
Code: M19PCM01	ADVANCED MARKETING MANAGEMENT	
Credit: 4		

Objectives

- To provides knowledge on the concepts of advanced marketing
- To educate and understand the pricing strategies in marketing.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the marketing concepts, kinds and functions	K1
CO2	Understand the PLC and stages of new product development	K2
CO3	Analyze factors of affecting marketing segmentation	K4
CO4	Develop the pricing strategies	K3
CO5	Apply the concepts of distribution channels of marketing and green marketing.	K3

SYLLABUS CONTENT

Unit I

Marketing Definition- Importance- Approaches to Marketing - Marketing Concepts- Traditional and Modern Concepts, Marketing Mix, Modern Marketing Functions,

Unit II

Product – Meaning-Classification of Goods- Product Planning and Development - Product Life Cycle - New Product Development- Product Positioning – Diversification. Branding - Brand Image Building- Brand Extension - Brand Celebrity.

Unit III

Market Segmentation, Bases - Benefits - Consumer Behavior- Factors Influencing Consumer Behavior, Post Purchase Behavior - Marketing Research - Steps In Conducting Marketing Research.

Unit IV

Pricing - Meaning and Objectives - Pricing Policies Strategies- Pricing Methods - Advertising - Kinds of Advertising. Sales Management - Salesmanship - Qualities.

Unit V

Distribution - Selection of Channel of Distribution - Wholesalers and Retailers - Functions and Importance in Distribution Net Work. Green Product - Green Marketing - Evolution of Green Marketing - Importance of green marketing - Benefits of Green Marketing.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Marketing	J. Jayasankar	Margham Publications,	2013

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Marketing Management	Kotler Philip	Prentice Hall of India (Pvt) Ltd., New Delhi.	2015
2	Modern Marketing	R.S.N.Pillai & Bagavathi	S.Chand& Co., New Delhi	2010

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	M
CO3	S	M	S	S	S
CO4	S	M	M	S	S
CO5	S	M	M	S	S

S- Strong; **M**-Medium.

SEMESTER I

Core Course - II	M.COM.	2019 - 2020
Code:M19PCM02	ADVANCED MANAGEMENT ACCOUNTING	
Credit: 5		

Objectives

- To makes students to understand the concept of management accounting
- To enable to get the knowledge about funds flow, cash flow and Marginal Costing.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the objectives, scope and functions of management accounting	K1
CO2	Understand the liquidity position of the company	K2
CO3	Analyze and discover the financial position of the company	K4
CO4	Develop the model of budgets and demonstrate budget control techniques	K3
CO5	Apply the concepts to solve a break-even analysis and profit maximization	K3

SYLLABUS 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.(New Format)

UNIT IV

Budgeting and Budgetary control- objectives - advantages – limitations – classification of budgets –flexible budget – production budget – Standard Costing- Advantages - Materials, Labour and Overhead variances.

UNIT V

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

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

TEXT BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Management accounting	T.S.Reddy & Y.Hariprasad Reddy	Margham Publications	2016

REFERENCE BOOKS:-

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Management accounting	Sharma & Gupta	Kalyani Publishers, New Delhi	2016
2.	Management accounting	R.Ramachandran & Srinivasan	Sriram Publications, Trichy	2015

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	M	M	M	S	M
CO3	S	M	M	S	S
CO4	S	M	M	S	M
CO5	M	M	M	S	M

S- Strong; **M**-Medium.

SEMESTER I

Core Course – III	M.COM.	2019 - 2020
Code:M19PCM03	INTERNATIONAL BUSINESS	
Credit: 4		

Objectives

- To build the post graduate students to comprehend the international business and modes of entry
- To enable the students to get the familiarity about FDI, MNC's and WTO

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the reasons and factors affecting international business.	K1
CO2	Understand the concept of multinational corporations	K2
CO3	Analyze and discover the workings of ASEAN, SAARC and SAPTA	K4
CO4	Develop the importance of FDI's	K3
CO5	Indicate the nature, advantages and working of WTO	K1

SYLLABUS 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:

IMF-WORLD BANK -World bank group –International liquidity – International debt problem –GATT –WTO –UNCTAD –ADB –SARRC –NIEO

TEXT BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	International Business	Francis Cherunillam	PHI Learning Private Ltd. New Delhi	2012

REFERENCE BOOKS:-

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	International Business	Subba Rao P	Himalaya Publishing House, Mumbai	2016
2.	International Economics	S.Sankaran	Margham Publications, Chennai-17	2018

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	S	S	S	S
C02	S	M	S	S	M
C03	S	M	S	S	M
C04	S	M	S	S	M
C05	S	M	S	S	M

S- Strong; **M**-Medium.

SEMESTER I

Core Course - IV	M.COM.	2019 - 2020
Code: M19PCM04	ADVANCED BUSINESS STATISTICS	
Credit: 4		

Objectives

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

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the correlation techniques and its types	K1
CO2	Find the concepts of probability and its kinds	K2
CO3	Applying various tools of sampling	K3
CO4	Analyzing the different chi square test	K4
CO5	Understand the methods of analysis of variance	K2

SYLLABUS CONTENT

UNIT-I

Statistics –Partial correlation-Partial correlation coefficient –Partial correlation in case of three variables-Multiple correlation.

UNIT-II

Theory of Probability- Probability Distribution – Characteristics and applications of Binomial, Poisson and normal Distribution.

UNIT-III

Sampling- Sampling Distribution- Sampling error-standard error. Testing of Hypothesis-Testing of Means and Proportions –Large and small samples.

UNIT-IV

Chi square distribution- Characteristics and application-test of goodness of fit and test for independence of attributes. (Simple Problems).

UNIT-V

F-test (test for variance) - testing equality of population variances- analysis of variance- one way and two way classification.

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

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Statistical Methods	P.R.Gupta	Sultan chand & Sons New Delhi.	2004

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Business statistics	D C Sancheti and V K Kapoor	Sultan Chand and sons, New Delhi	2011
2	Business Statistics	J.K.Sharma	Pearson Education	2010

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	M	S	S	M
C02	S	M	S	S	M
C03	S	M	S	S	M
C04	S	M	S	S	M
C05	S	M	S	S	M

S- Strong; **M**-Medium.

SEMESTER I

Elective Course – I Paper – I	M.COM.	2019 - 2020
Code: M19PCM04	RETAIL MANAGEMENT	
Credit: 4		

Objectives

- To provides the learner a good understanding of retail growth in India.
- To help the post graduates to explore knowledge in Merchandise pricing, Retail loss prevention and Retail relationship.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the various characteristics and functions of retailing	K1
CO2	Understand the concepts of stores location and factors influencing stores	K2
CO3	Apply the term merchandise pricing strategies	K3
CO4	Analyzing the different losses in retailing	K4
CO5	Indicate the kinds of retails	K1

SYLLABUS 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:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Retail Management	Dr.Harjit Singh	Sultan Chand & Sons.	2016

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Retail Management	Hasty and Reardon	McGraw-Hill	2012
2	Retailing	Lucas, Bush and Gresham	Houghton Mifflin – AIPD, India	2010

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	M	S	S	S
C02	S	M	S	S	S
C03	S	M	S	S	S
C04	S	M	S	S	S
C05	S	M	S	S	S

S- Strong; **M**-Medium.

SEMESTER I

Elective Course – I Paper – II	M.COM.	2019 - 2020
Code: M19PCME02	SERVICES MARKETING	
Credit: 4		

Objectives

- To create awareness among the students about the ever growing importance of the service sectors and the unique challenges faced by managers in marketing the services
- To impart knowledge to the students in understanding the marketing mix for various services and the importance of CRM in service sector.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the concepts of service marketing	K1
CO2	Understand marketing mix strategy to be adopted in marketing the services	K2
CO3	Develop the marketing strategies for insurance sector	K3
CO4	Analysis the significances of Tourism marketing	K4
CO5	Point out the importance of CRM in service marketing	K2

SYLLABUS CONTENT

Unit I:

Services Marketing-Meaning- concept – goods Vs service – features – Classification of services – 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 – behavioral 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:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	SERVICES MARKETING	Jha, S.M.,	Himalaya Publishing House	2003

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Services Marketing and Management	Balaji.B.	S.Chand &Co.,New Delhi	2002

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	M	M
CO3	S	S	S	M	M
CO4	S	M	M	S	M
CO5	S	S	S	S	S

S- Strong; M-Medium

SEMESTER I

Elective Course – I Paper – III	M.COM.	2019 - 2020
Code: M19PCME03	CREATIVE ADVERTISEMENT	
Credit: 4		

Objective

- To acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.
- To enable the students to understand the concept of ethical in advertising.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the characters, nature and objectives of advertising	K1
CO2	Understand the functions of advertising	K2
CO3	Develop the kinds of advertising	K3
CO4	Analysis the criticism of advertising	K4
CO5	Find the social and ethical aspect of advertising	K2

SYLLABUS CONTENT**Unit - I**

Meaning of Advertising - Definition - Characteristic or Features of Advertising - Nature of Advertising - Scope of Advertising - Specific objectives of Advertising

Unit - II

Purpose of advertising - Functions of Advertising (Commercial function, Social functions, Economic functions) - Difference between Advertising and Advertisement, Publicity, Sales Promotion, Salesmanship - AIDAS Model

Unit - III

Types of Advertising (10 Classification) - Advantages of Advertising (Manufacturers, Wholesalers, Retailers, Salesman, Consumers, Society)

Unit - IV

Economic effects of advertising - Economic benefits of advertising - Indirect role of advertising - Legal issues in advertising - Criticism of advertising - Waste in advertising - Causes.

Unit - V

Social and Ethical aspects of advertising - Social issues in advertising - Social ill-effects of advertisement - Controversial effects of advertisement - Ethical and unethical issues in advertising.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising and Salesmanship	Prof.P.Saravana vel& S. Sumathi	Margham Publications	2007

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Advertising Management	Agarwal P.K	Pragatiprakashan meerut	2013
2	Chunawalla S.A	Advertising: Theory & Practice	Himalaya Publishing House, Mumbai	2012

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	M	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; **M**-Medium.

SEMESTER I

Co Elective Course – I Paper - IV	M.COM.	2019 - 2020
Code: M19PCME04	CONSUMER BEHAVIOUR	
Credit: 4		

Objective

- To integrate the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage marketing business
- To equip them to contribute for the emerging challenges of marketing in the upcoming technological, sustainable global economic scenario.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the shuffling of consumer behaviour in market.	K1
CO2	Understand the concepts of reason for segmentation and product positioning.	K2
CO3	Analyze and discover the cues to achieve more in the market	K4
CO4	Develop the skill of expression to the outsiders	K3
CO5	Apply the concepts to buyer attitudes	K3

SYLLABUS CONTENT

Unit- I

Introduction- consumer Behaviour - Definition, consumer and customers - buyers and users- Development of Marketing concept- consumer Research process.

Unit -II

Introduction- Requirements for effective segmentation - Bases for segmentation- Determining How many segments to Enter -Product Positioning; An Introduction- Positioning strategy- Positioning Approaches- Positioning errors.

Unit -III

Introduction- Needs and Goals- Motivational conflict- Defense Mechanisms- Motive Arousal-Motivational Theories- Maslow's Hierarchy of needs-Motivation Research.

Unit- IV

Introduction- Marketing Communication Flow-Communication Process- Interpersonal Communication- Persuasive Communications- Source- Message- Appeals- Communication Feedback.

Unit V

Introduction- Organizational Buyer Characteristics- Purchase and Demand Patterns- Factors Influencing Organizational Buying Behavior- Organizational Buyer Decision Process-Organizational Buying Roles.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Modern marketing (Principles and practices)	Pillai. R S & Bhagavathy.B	Sultan Chand & co	2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Consumer behaviour	Schiffman, L G and Kanuk	Prentice Hall of India	2012

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	M	M	S	S
CO3	M	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	M	M

S- Strong; **M**-Medium.

SEMESTER II

Core Course -V	M.COM.	2019 - 2020
Code:M19PCM05	ADVANCED COST ACCOUNTING	
Credit: 4		

Objectives

- To provides an in depth study of the Cost Accounting Principles and Techniques for Identification, analysis and classification of cost components.
- To enable the students to get the knowledge about unit costing and process costing

Course Outcomes

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

CO	CO Statement	Knowledge Level
CO1.	Remembering the conceptual framework of Cost Accounting and cost sheet.	K1
CO2.	Understanding the concept of cost accounting in the business management of manufacturing and non-manufacturing companies	K2
CO3.	Analyze and discover the knowledge on cost ascertainment with reference of labour cost.	K4
CO4.	Develop the areas of application of costing techniques and overheads.	K3
CO5.	Apply the concepts to get the knowledge about unit costing and process costing.	K3

SYLLABUS 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—
under absorption and over absorption of overheads and its treatment.

Unit – V

Process costing—applications—process losses and kinds of process
losses – Accounting treatment.

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

Text Book:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Cost Accounting	T.S.Reddy & Y.Hariprasad Reddy	Margham Publications	2016

Books for Reference:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Cost Accounting	R.Ramachandran and R.Srinivasan	Sriram Publications, Trichy	2015
2.	Cost Accounting	S.N.Maheswari	Sultan Chand & Sons, New Delhi.	2016

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	S	S	M
CO3	S	M	S	S	M
CO4	S	M	S	S	M
CO5	S	M	S	S	M

S- Strong; **M**-Medium.

SEMESTER II

Core Course –VI	M.COM.	2019 - 2020
Code: M19PCM06	HUMAN RESOURCE MANAGEMENT	
Credit: 4		

Objectives

- To impart knowledge on the concepts and principles of HRM followed in different types of organization.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1.	Indicate the conceptual framework of HRM	K1 & K2
CO2.	Realizing the concept of man power planning, job analysis and job evaluation methods	K2
CO3.	Analyze and discover the training methods and management development programmes	K4
CO4.	Develop the concept of performance appraisal system	K3
CO5.	Apply the concepts of Quality of work life and grievances.	K3

SYLLABUS CONTENT

Unit -I

Human Resource Management- Meaning – Nature and Scope, Objectives - Functions - Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes. Organization of HRM Department– Needs - Recent Trends in HRM Practices –Human Resource Information System- need and benefits.

Unit -II

Man Power Planning – Characteristics: Need, Process - Job Analysis- Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment- Job Enlargement–Re-Engineering - Recruitment – Sources - Selection- Selection Procedure - Interviews – Placement - Induction.

Unit -III

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes- Methods - Promotion – Types-Merits- Demotions- Carrier Planning – Transfers.

Unit- IV:

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods.

Unit -V:

Quality of Work Life – Issues in Quality of Work Life- Measuring QWL – Workers Participation in Management - Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure.

Text Book:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Human Resource Management	S.S. Khanka	S.Chand& Sons, New Delhi.	2015

Books for Reference:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Human Resource Management	Dr.Ashwathappa	McGraw Hill Education (India) Pvt. Limited, New Delhi.	2014
2.	Human Resources Management	L.M. Prasad	Jain Book Agency, New Delhi	2015

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

SEMESTER II

Core Course – VII	M.COM.	2019 - 2020
Code: M19PCM07	BUSINESS ENVIRONMENT	
Credit: 4		

Objectives

- To provides knowledge of the policies and legal provisions of the Government with respect to the business environment in India
- To educate the students with the impact of environmental changes in business.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Remembering the components of micro and macro environment.	K1
CO2	Understand the concepts of Economic Environment and political environment	K2
CO3	Analyze and discover the impact of technology on globalization.	K4
CO4	Determine the importance of business ethics and demographic environment	K3
CO5	Apply the concepts to solve a obstacles to social audit	K3

SYLLABUS 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:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Business Environment	Francis Cherunilam	Himalaya Publishing House	24 th Edition, 2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Essentials of Business environment	Awasthappa, K.	Himalaya Publishing House	13 th Edition, 2016
2.	Economic Environment of Business	Adhikary, M.	Sulthan Chand & Co., New Delhi,	5 th Edition, 2010
3.	Economics of Environment	Dorfman, Robert and Nancy.	W.W. Norton &co	7 th Edition 2009

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	M	S	M
CO5	S	M	M	S	S

S- Strong; **M**-Medium.

SEMESTER - II

Core Course – VII	M.COM.	2019 - 2020
Code: M19PCM08	LOGISTICS MANAGEMENT	
Credit: 4		

Objectives

- To provides an analytical framework for understanding the logistics model and supply chain techniques in an international perspective.
- To enable the students to get the importance of inventory management.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Remembering the concept of logistics system	K1
CO2	State the modes of transportation	K2
CO3	Analysis the characteristics of shipping	K4
CO4	Develop the significances of air transport	K3
CO5	Apply the importance of inventory management	K3

SYLLABUS CONTENT

Unit – I

Marketing Logistics - Concept, objectives and scope; System elements; Importance – Elements of Logistics system - Relevance of logistics in international marketing; International supply chain management and logistics; Transportation activity – internal transportation, inter-state goods movement – Factors influences Distribution and Logistics.

Unit – II

Transportation - Containerization; CFS and inland container depots; Dry ports – Road – Multimodal transportation - CONCOR; Role of intermediaries including freight booking, shipping agents, C&F agents.

Unit - III

General Structure of Shipping - Characteristics - Types of shipping - liner and tramp - Conference chartering operations - Freight structure and

practices - Chartering principles and practices; UN convention on shipping information – Documents for shipping of goods.

Unit - IV

Air Transport - Air transportation –total cost concept, advantages, freight structure and operations; Carrier consignee liabilities – Cargo handling – Information support system.

Unit - V

Inventory Control and Warehousing - Inventory management – concepts and application to international marketing; Significance and types of warehousing facilities; Total cost approach to logistics.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Strategic Logistic Management	Lambert, D et al	Tata McGraw Hill, New Delhi.	2012

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	INDIAN SHIPPING PERSPECTIVES.	Desai, H.P	Prentice Hall,London	2012

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	S	S	M
CO3	S	M	S	S	M
CO4	S	M	S	S	M
CO5	S	M	S	S	M

S- Strong; M-Medium.

SEMESTER II

Elective Course – II Paper - I	M.COM.	2019 – 2020
Code: M19PCME05	CUSTOMER RELATIONSHIP MANAGEMENT	
Credit: 4		

Objectives

- To understand the concepts and principles of CRM and appreciate the role and changing face of CRM as an IT enabled function
- To enables the post graduates for managing Customer Relationship.

Course Outcomes

On the successful completion of the course, students will be able to understand

CO	CO Statement	Knowledge Level
CO1	Remembering the concept of Customer Relationship and success factors	K1
CO2	Understand the CRM marketing and customer service	K2
CO3	Develop the concept of sales force automation and supply chain management	K3
CO4	Analysis the concept of managing customer data	K4
CO5	Identify the CRM tools, Manage customer strategies.	K1

SYLLABUS-CONTENT

Unit – I

CRM concepts - Acquiring customers, - Customer loyalty and optimizing customer relationships - CRM defined - success factors, the three levels of Service/ Sales Profiling - Service Level Agreements (SLAs), creating and managing effective SLAs.

Unit - II

CRM in Marketing - One-to-one Relationship Marketing - Cross Selling & Up Selling - Customer Retention, Behavior Prediction - Customer Profitability & Value Modeling, - Channel Optimization - Event-based marketing. - CRM and Customer Service - The Call Centre, Call Scripting - Customer Satisfaction Measurement.

Unit - III

Sales Force Automation - Sales Process, Activity, Contact- Lead and Knowledge Management - Field Force Automation. - CRM links in e-Business - E-Commerce and Customer Relationships on the Internet - Enterprise

Resource Planning (ERP), - Supply Chain Management (SCM), - Supplier Relationship Management (SRM), - Partner relationship Management (PRM).

Unit - IV

Analytical CRM - Managing and sharing customer data - Customer information databases - Ethics and legalities of data use - Data Warehousing and Data Mining concepts - Data analysis - Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering.

Unit - V

CRM Implementation - Defining success factors - Preparing a business plan requirements, justification and processes. -Choosing CRM tools - Defining functionalities - Homegrown versus out-sourced approaches - Managing customer relationships - conflict, complacency, resetting the CRM strategy. Selling CRM internally - CRM development Team -Scoping and prioritizing - Development and delivery - Measurement.

Text Books:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Customer Relationship Management concept and cases	Alok Kumar Rai	Prentice Hall of India	2011
2.	Customer Relationship Management	V. Kumar & Werner J.,	Wiley India,	2008

Books for Reference:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Customer Relationship Management	Sarojkumar	Thakur publications	2015
2.	Customer Relationship Management	Dr. M. Ganesh & Dr. Saraswathy AravindaRajah	Thakur publications	2017

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	M	M	S	M	M
CO5	M	M	S	S	S

S- Strong; **M**-Medium.

SEMESTER II

Elective Course – II Paper – II	M.COM.	2019 – 2020
Code: M19PCME06	ORGANIZATIONAL BEHAVIOR	
Credit: 4		

Objectives

- To identify about the basic characteristics of organizations, the theories of personality
- To know about various theories of motivation.

Course Outcomes

On the successful completion of the course, students will be able to understand

CO	Statement	Knowledge Level
CO1	Indicating the importance of organizational behavior.	K1, K3
CO2	Understanding the determinants of personality measurements.	K2
CO3	Applying the tools and techniques of motivation.	K3
CO4	Finding the factors that affecting the group behavior.	K2, K3
CO5	State the concepts of interpersonal behavior.	K2

SYLLABUS CONTENT

Unit – I

Introduction- Concept of Organization – Characteristics of Organization – Types of organization – Importance of Organization – Organizational behavior – Definitions, Nature and Scope – Evolution of organizational behavior, Hawthorne studies.

Unit – II

Personality- Meaning and nature – Determinants of personality measurement of personality – Theories of personality – Personality factors influencing behavior at work.

Unit – III

Motivation – Concept of motivation – nature of motivation – importance of motivation in an organization –Tools and Techniques of motivation or incentives. Maslow's Need Hierarchy – Theories of motivation. Theory X and Y and its assumptions.

Unit – IV

Group Behavior – Concepts of group – Definition of Group, Characteristics of group – Types of groups – Reasons for formation of group – Stages of group information – Group behavior – Group cohesiveness – Factors affecting group cohesiveness.

Unit – V

Interpersonal Behavior and influencing Relationships – Introduction – Approaches explaining interpersonal attraction – Basic principles of interpersonal attraction – Developing interpersonal relationships different ways of influencing Behavior.

Text Book:

S.No	Title of the book	Author	Publisher	Year of publication
1	Organizational behavior	K.Aswathappa	Himalaya publishers	2015
2	Organizational behavior text and cases	Sekaran	Tata McGraw Hill	2014

Books for Reference:-

S.No	Title of the book	Author	Publisher	Year of publication
1	Organizational behavior	L.M.Prasad	Sulthan and sons	2012
2	Organizational behavior	M.N.Mishra	Vikas publishing house.	2016

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	M
CO5	S	S	S	M	M

SEMESTER II

Elective Course – II Paper – III	M.COM.	2019 – 2020
Code: M19PCME07	INDUSTRIAL RELATIONS	
Credit: 4		

Objectives

- To enable the students to understand the nature of relations existing between the labor and management
- To acquire knowledge about the measures undertaken to create cordiality.

Course Outcomes

On the successful completion of the course, students will be able to understand

CO	Statement	Knowledge Level
CO1	Indicate the importance of labor relations	K1, K3
CO2	Understand the role of trade unionism	K2
CO3	State the impact of industrial conflict and disputes.	K3
CO4	Understand the role of worker participation in management.	K2, K3
CO5	Find the impact on technology towards industrial relations.	K2, K3

SYLLABUS-CONTENT

Unit I

Industrial Relations: Concept, Perspective and Organization – Theories of Industrial Relations – Recent Trends in IR in India.

Unit II

Trade Unionism – Concept, Functions, Approaches – Trade Union Movement in India – Problems of Trade Unions – Suggestions for improvement in Trade Union in India Role of Employers' Associations.

Unit III

Industrial Conflicts – Meaning, Definition and Classification – Strikes and Lockouts – Industrial Disputes Machinery – Preventive and Curative Methods – Code of conduct & Standing orders Grievance handling – Disciplining.

Unit IV

Collective Bargaining – Meaning and Features – Theories – Context and Coverage – Process – Levels – Role of State in Collective Bargaining – Impact of Globalisation on Collective Bargaining – Workers Participation in Management – Forums of Workers Participation Management

Unit V

Industrial Relations and Constitution – Technological Change – Role of ILO – Role of HRM – Impact of Globalization – Role of WTO.

Text Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Personnel Management and Industrial Relations	P.C.Tripathi	S.Chand and sons	2015
2	Industrial Relations & Labour Legislations	M.R.Sreenivasan	Margham publications	2016

Books for Reference:-

S.No	Title of the book	Author	Publisher	Year of publication
1	Industrial relations	Sarojkumar	Thakur publications	2016
2	Industrial relations text and cases	Ratna sen	Lakshmi publications	2016

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	M
CO3	S	M	S	S	M
CO4	S	M	S	S	M
CO5	S	M	S	S	M

S- Strong; **M**-Medium.

SEMESTER II

Elective Course – II	M.COM.	2019 – 2020
Paper – IV		
Code: M19PCME08	TRAINING AND DEVELOPMENT	
Credit: 4		

Objectives

- To enable the post graduate students to understand the nature and need of training and development
- To provide knowledge about the methods of training.

Course Outcomes

On the successful completion of the course, students will be able to understand

CO	Statement	Knowledge Level
CO1	Identify the importance of training and development.	K1, K3
CO2	Understand the role of development officers.	K2
CO3	Apply the methods and their impact of training.	K3
CO4	Analysis the need for development	K4
CO5	Find the difference between training and development.	K2,K3

SYLLABUS 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 – Evaluation of 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 – action mazes, incident process, in-baskets, team tasks, buzz-groups and syndicates, agenda setting, role-plays-reverse role plays, rotational role plays, finding metaphors, simulations, business games, clinics, critical incidents, fish bowls, T-groups, data gathering, grouping methods, transactional analysis, exception 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.

Text Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Training and development	Bharathi venkatesh	Indira publishing house	2015
2	Training and development	Dr.saroj kumar	Thakur publications	2016

Books for Reference:-

S.No	Title of the book	Author	Publisher	Year of publication
1	Training and development	V.Renuka	Margham publications	2016
2	Training and development	Sampasiva rao	Himalaya publications	2015

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S- Strong; **M-**Medium.

SEMESTER II

Enhancement Compulsory Course	M.COM.	2019 – 2020
Code: M19PHR01	HUMAN RIGHTS	
Credit: 2		

Objectives

- To enable the post graduate students to impart the basic idea about human rights at post graduate level
- To know the different aspects of human rights this includes women and children and students can be able to understand the rights and duties of human in the society.

Course Outcomes

On the successful completion of the course, students will be able to understand

CO	Statement	Knowledge Level
CO1	Identify the human rights need and human rights India.	K1
CO2	Understand the Classification of human rights	K2
CO3	Apply the rights of women and children	K3
CO4	Analysis the multidimensional human rights	K4
CO5	Indicate the Grievance and Redressal Mechanism	K1

SYLLABUS CONTENT

Unit -I: Introduction to Human Rights

Human rights - Meaning - Definitions - Origin and Growth of Human Rights in the World - Need and Types of Human Rights - UNHRC (United Nations Human Right Commission) - Human Rights in India.

Unit - II: Classification of Human Rights

Right to Liberty - Right to Life - Right to Equality - Right to Dignity - Right against Exploitation - Educational Rights - Cultural Rights - Economic rights - Political rights - Social Rights.

Unit -III: Rights of Women and Children

Rights of women - Female feticide and infanticide and selective absorption - Physical assault and sexual harassments - Domestic violence - Violence at work place - Remedial measures. Rights of children - Protection Rights, Survival Rights - Participation Rights - Development Rights - Role of UN on convention on rights of children.

Unit -IV: Multi - dimensional aspects of Human Rights

Labor rights - Bonded labor - Child labor - Contract labor - Migrant labor - Domestic Women Labor -Gender equity - Rights of ethnic refugees - Problems and remedies - Role of trade union in protecting the unorganized labors.

Unit -V: Grievance and Redressal Mechanism

Redressal Mechanism at National and International Levels - Structure and functions of National and State level Human Rights Commission - Constitutional Remedies - and Directive principles of state policy.

Text Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Human rights achievements and challenges	Roy A.N.	vista international publishing house, Delhi	2005

Books for Reference:-

S.No	Title of the book	Author	Publisher	Year of publication
1	Teaching of human rights	Baradat Sergio and swarnonjali Ghosh	Dominant publishers and distributors, New Delhi	2009
2	Human Rights In India	Asish kumar das and prasanth kumar mohanty	Sarup and sons. New Delhi	2009

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S- Strong; **M**-Medium.

SEMESTER III

Core Course -IX	M.COM.	2019 – 2020
Code: M19PCM09	DIRECT TAXES MANAGEMENT	
Credit: 5		

Objectives

- To provides the basics of direct tax laws and its method of practices and studies the computation of income of persons under different heads of income.
- To understand the various types of income tax authorities and different kinds of assessments.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the basic concepts of income tax, residential status and exempted income.	K1
CO2	Understand the computational procedure of salary and house property incomes.	K2
CO3	Analyze and discover the profits and gains from business, capital gains and other sources.	K4
CO4	Develop the procedure for set off and carry forward of losses and procedure to calculate income tax for individual	K3
CO5	Understand the various types of income tax authorities and different kinds of assessments	K1

SYLLABUS CONTENT

Unit- I

Basic Definitions – Residential status- Types of Resident- Procedure for calculation of residential status- Computation of Residential status - Problems and Scope of total income –Computation of total income of resident, non ordinarily resident and non-resident –Income totally exempted from income tax act.

Unit -II

Computation of Income from Salary – Features of Salary, Types of provident funds, Different types of allowances and different kinds of perquisites – Deductions from salary –Computation of income from salaries - Computation of House property – Exempted incomes, Various kinds rent – Computation of annual rental value of self occupied and let out house property – Deductions.

Unit –III

Computation of profits from Business and Profession- Basic principles, Expressly admissible and Expressly inadmissible expenses- Computation of profits from business and profession - Capital gains- Kinds of capital gains- Procedure for calculation of capital gains- Exempted capital gains and other sources- Specific of incomes- Deductions – Computation of income from other sources.

Unit- IV

Set off and carry forward of losses –Procedure for set off and carry forwards of losses–Computation of total income- Deductions from Gross Total Income – Various kinds of deductions - Assessment of income of individuals- Rates of income tax- Calculation of income tax.

Unit V

Income Tax Authorities –Different income tax authorities- powers and duties – procedure for assessment – Types of assessment – advance payment of tax- Procedure.

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

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Income Tax Law and Practice, Revised Annual Edition	Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev	Kalyani Publishers,	Current Edition

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Direct Taxes Law and Practice	Singhania Vinod K	Taxmann Publications, New Delhi	2019

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	S	S	M
CO3	S	M	S	S	M
CO4	S	M	S	S	M
CO5	S	M	S	S	M

S- Strong; **M**-Medium.

SEMESTER III

Core Course -X	M.COM.	2019 - 2020
Code: M19PCM10	INVESTMENT MANAGEMENT	
Credit: 4		

Objectives

- To provides an exposure to its post graduate students on the various concepts of investment management
- To facilitate an in-depth of various techniques of portfolio management

Course Outcomes

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

CO	CO Statement	Knowledge Level
CO1.	Remembering the conceptual framework investment management	K1
CO2.	Understand the concept of primary market and secondary markets	K2
CO3.	Analyze and discover the functions of OCTEI and National stock Exchange	K4
CO4.	Develop the areas of application of financial markets	K3
CO5.	Apply the concepts to get the knowledge about portfolio management	K3

SYLLABUS 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:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Investment Management	Dr L.Natarajan	Margham Publications	2018

Books for Reference:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Investment Management	Dr Preethi Sing	Himalaya Publications	2017

Mapping with Programme Outcome

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	M	M	S	S	M
CO3	S	M	M	S	M
CO4	S	M	M	S	M
CO5	S	M	M	S	M

S- Strong; **M**-Medium.

SEMESTER III

Core Course -XI	M.COM.	2019 - 2020
Code: M19PCM11	EXPORT AND IMPORT MANAGEMENT	
Credit: 4		

Objectives

- To provides the concept and importance of export marketing
- To enables the students to determine the role played by IMF, World Bank, WTO, export promotion in facilitating international business & trade.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicating the concepts of international business	K1
CO2	State the effects of cultural, political legal & economic forces in international business decisions	K2
CO3	Identify MNC's & globalization as key organizational forms of international business.	K1
CO4	Examine the preliminary steps in export procedure and documentation	K4
CO5	Determine the role played by IMF, World Bank, WTO, export promotion in facilitating international business & trade.	K3

SYLLABUS 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:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Export Marketing	TAS Balagopal	Himalaya Publishing House, Mumbai.	2007

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Export Management	D.C. Kapoor	Margham Publications, Chennai-17	2005
2	Import – Do it Yourself	M.I. Mahajan	Snow White Publications,, New Delhi.	2004

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
C01	S	M	S	S	S
C02	S	M	S	S	S
C03	S	M	S	S	M
C04	S	M	S	S	M
C05	S	M	S	S	M

S- Strong; **M**-Medium.

SEMESTER III

Core Course - XII	M.COM.	2019 - 2020
Code: M19PCM12	RESEARCH METHODOLOGY	
Credit: 4		

Objectives

- To provides the students about the Collection of Data Primary and Secondary Data, Tools of collection of Data
- To facilitate the students enable to get the knowledge about Analysis and Interpretation of Data.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Remembering the various kinds of research and components of research design	K1
CO2	Understand the concepts of sampling techniques.	K2
CO3	Applying various tools for collection of primary data	K3
CO4	Analyzing the different methods of testing of hypothesis.	K4
CO5	Understand the kinds of report writing	K2

SYLLABUS 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:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Research Methodology	Kothari C. R	Wiley Eastern Ltd. New Delhi.	2016

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Research Methods in commerce	Amar Chand D.	Emerald Publishers, Chennai.	2015
2	Research Methodology & Statistical Tools	Krishnaswamy & Obul Reddy	Himalaya Publishing House Pvt Ltd.	2014

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	M	M	S	S
C02	S	M	M	S	S
C03	S	M	M	S	S
C04	S	M	M	S	S
C05	S	M	M	S	S

SEMESTER III

Core Practical	M.COM.	2019 - 2020
Code:M19PCMP01	INSTITUTIONAL TRAINING	
Credit: 2		

Objective

i. To facilitate the students gives optimum exposure on the practical aspects in Industries.

GUIDELINES FOR THE INTERNSHIP PROGRAMME For M.COM.

1. Duration of the internship training is **10 days** during the Summer Vacation which falls at the **end of the 2nd Semester**. The practical will be conducted on end of third semester.
2. The departments concerned will prepare on exhaustive panel of Institutions, Industries and practitioners.
3. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.
4. The students hereafter will be called as Trainees should maintain a work diary in which the daily work done should be entered and the same should be attested by the section in charge.
5. The departments should prepare an outline of the job to be done, sections in which they have to be attached both in the office as well as in the field.
6. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.
7. The trainees have to obtain a certificate on successful completion of the internship from the chief executive of the organization.
8. Monitoring and inspection by staff on a regular basis.
9. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.
10. Report writing manual and format should be prepared by the respective departments.
11. All model forms are to be attached wherever it is necessary.
12. Report evaluation: Internal 40 Marks and External Viva-Voce examination will be conducted and the maximum mark awarded is 60.

SEMESTER III

Elective Course- III Paper - I	M.COM.	2019 - 2020
Code: M19PCME09	SECURITY ANALYSIS AND MANAGEMENT	PORTFOLIO
Credit: 4		

Objectives

- To enable the post graduate students to understand the Capital market instruments and its operations in the Capital market.
- To provide the students to understand the portfolio revision plans

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the concepts of advantages and features of investment	K1
CO2	Understanding the effects of SEBI and Listing	K2
CO3	Determine the capital market instruments	K3
CO4	Examine the fundamental analysis and technical analysis	K4
CO5	Discussing the portfolio revision plans	K3

SYLLABUS CONTENT

Unit -I

Nature, meaning and scope of investment – importance of investment – factors influencing investment–investment media–features of an investment programme–Investment process– Difference between Investment, Speculation and Gambling. **Self Study - Investment Media**

Unit -II

Stock exchange in India – meaning – functions – New issue market – BSE – NSE – SEBI and its role, guidelines- listing, steps, legal provision – Non-listing – De-listing – Insider trading **Self-Study: SEBI and its Role**

Unit -III

Capital market instruments – Equity market-debt market – Derivative markets – Exchange traded funds - Internet stock trading – Features – IPO on internet – e- IPO – Account Supported Blocked Amount (ASBA).

Unit -IV

Fundamental analysis - Economic analysis - Industrial analysis - Company Analysis - Technical analysis -Portfolio analysis & Management:- Scope-Markowitz Theory- Single Sharpe index model - Efficient frontier - portfolio selection - portfolio performance evaluation: - Sharpe measure - Treyners measure - Jenson's index. **Self Study - Fundamental analysis**

Unit -V

Portfolio Revision: Needs and problems - Methods of revisions - Formula plan for revision - Constant rupee value - Constant ratio & Variable ratio plans.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Investment Management	Preethi Singh	Himalaya Publications,	17th revised edition, 2010.
2	Portfolio Management	Punithavathi Pandiyan	Vikas PublicationsHouse (Pvt) Ltd,	2nd Edition 2013.

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Investment management	Bhalla,V.K.	Sultan Chand & Sons Publications,	19th edition, 2014
2	Security analysis and Portfolio Management	Sudhindra Bhat	Excel Books, New Delhi,	2008

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

S- Strong; **M**-Medium.

SEMESTER III

Elective Course – III Paper :II	M.COM.	2019 - 2020
Code: M19PCME10	FINANCIAL INSTITUTIONS AND MARKETS	
Credit: 4		

Objective:

- To enlightening the students to financial system nature and regulations.
- To indicates the concept of non banking financial institutions.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the financial system nature and regulations.	K1
CO2	Understand the money market instruments	K2
CO3	Analyze the significances of capital markets	K4
CO4	Develop the insurance sector regulations	K3
CO5	Indicate the concept of non banking financial institutions	K3

SYLLABUS CONTENT

Unit I

Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulation

Unit II

Money markets;; -Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market;

Unit III

Capital market - primary and secondary markets; Depository system; Government securities market; Role of SEBI as a regulator and capacity-overview- Recent developments. Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; recent developments in commercial banking. – State and National Level Financial Institutions -MFIs

Unit IV:

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.

Unit V: Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Text Books

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Financial markets and markets and Institutions	Bhole L.M	EditionTata McGraw Hill Delhi.	2012
2.	Management of Indian Financial Institution	Srivastava R.M	Himalaya Publication house Mumbai	2010

Reference Books:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Investment and security market in India	Avdhani	Himalaya publications, Delhi.	2010
2	India Financial system	Khan, M.Y	Tata McGraw Hill Delhi	2012

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	M	S	S
CO3	S	M	M	S	S
CO4	S	M	M	S	S
CO5	S	M	M	S	S

S- Strong; **M**-Medium.

SEMESTER III

Elective Course – III Paper :III	M.COM.	2019 - 2020
Code: M19PCME11	FINANCIAL SERVICES MARKETING	
Credit: 4		

Objectives:

- To provides the students about the emerging financial services.
- To identify the concept of Financial Intermediaries and their services.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Remembering the role and overview of capital markets instruments and their functions	K1
CO2	Understand the functions of SEBI	K2
CO3	Analysis the organization of SEBI	K4
CO4	Apply the concept of Financial Intermediaries and their services	K3
CO5	Indentify the offshore financial instruments	K3

SYLLABUS CONTENT

Unit I

Indian Financial Markets structure and its role-overview of capital Markets, Instruments and their functions, Primary Market : types of issues, Public Issue – Bonus Issue – Rights Issue, Private Placement, Book Building, Bidding, Price band etc. Derivatives Market – F& O. SEBI Guidelines.

Unit II

SEBI, Capital Market Regulator –objectives – Functions & Powers – Investor protection – Issue of Guidelines

Unit III

Stock Exchanges in India (Secondary Market) – Organisation – Byelaws – Membership–Demutualization–Advantages and disadvantages of Demutualization – Role and Functions of Stock Exchanges – OTCEL, NSE, BSE, indices – Construction of Indices – Trading mechanism; Demat from of Trading – on-line electronic Trading.

Unit IV

NSDL, CSDL Depository Services, Depository Participants and their roll, Financial Intermediaries and their services; Merchant bankers, Leasing Finance Companies, Loan Syndication, Forfeiting, Venture Capital Funds, Factoring Custodial Services. –Credit rating in India, Mutual Funds, types and Schemes – SEBI Guidelines.

Unit V

Offshore Financing Instruments; ADRS, GDRS, ECBs, FCP, Financial Information need and Sources

Text Books

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Indian Financial System	Varshney, P.N.	Sultan Chand & Sons	2000

Reference Books:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Services	Khan M.Y	Tata McGraw Hill	1998
2	The Indian Financial system	Vasant Desai	Himalaya Publishing House	2000

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	M	S	S
CO3	S	M	M	S	S
CO4	S	M	M	S	S
CO5	S	M	M	S	S

S- Strong; **M**-Medium.

SEMESTER III

Elective Course – III Paper :IV	M.COM.	2019 - 2020
Code: M19PCME12	MERCHANT BANKING AND FINANCIAL SERVICES	
Credit: 4		

Objectives

- To examines the Financial Services management as an important and contemporary area of financial management, the various financial services and their future
- To determines the most suitable financial service, given the situations and contingencies

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the concept of financial service industries	K1
CO2	Understand the merchant banking and its functions	K2
CO3	Analysis the procedure for factoring services	K4
CO4	Develop the mutual funds origins and functions	K3
CO5	Identify the other financial services	K1

SYLLABUS CONTENT

UNIT-I

Financial Services Industry – Emergence – Developments – Fund Based and Non-fund based activities – modern activities – New Financial Products and Services, Innovative Financial Instruments – Challenges Ahead.

UNIT-II

Merchant Banking – Issues Management Intermediaries – Merchant Bankers/Lead Managers – Underwriters – Bankers, Brokers and Registrars to an Issue and Share Transfer Agents– Debenture /Trustees – Portfolio Managers – Issue Management Activities/Procedures – Eligibility norms – Pricing or Issues – Promoters' contribution – Issue of Indian Depository Receipts (IDR) – Issue Advertisement – Issue of Debt Instruments – Book building – Green shoe Option – Initial Public Offer through Stock Exchange Online System – Preferential Issues – Qualified Institutional Placement.

UNIT-III

Factoring and Forfeiting - Modus Operandi, types, functions – Factoring in India - Bills Discounting – Real estate Industry – Housing Finance – Housing Finance system – National Housing Bank – Refinance scheme for HFCs – Asset

Liability Management – Securitization – Mortgage-Based Securitization – Reverse Mortgage Loan (RML) Securitization of Standard Assets.

UNIT-IV

Mutual Funds - Origin, Types of Mutual Funds, Importance, Mutual Funds Industry in India – SEBI's directives for Mutual Funds, Private Mutual Funds, Asst Management company – Unit Trust of India – Evaluation of Performance of Mutual Funds – Money Market Mutual Funds – RBI Guidelines – Venture Capital: Meaning, Origin, Importance, Methods, India Scenario.

UNIT-V

Insurance – Meaning, Types, Insurance Industry in India and related reforms – Other Financial Services – Credit Cards – Credit Rating: Regulatory framework – Credit Rating Agencies – Rating Process and Methodology – Rating symbols/Grades – Pension Plan.

Text Books

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Merchant Banking And Financial Services	Gurusamy	Tata McGraw Hill, Delhi,	2009

Reference Books:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Services	Khan M.Y	Tata McGraw Hill	1998
2	The Indian Financial system	Vasant Desai	Himalaya Publishing House	2001

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	M	S	S
CO3	S	M	M	S	S
CO4	S	M	M	S	S
CO5	S	M	M	S	S

S- Strong; **M**-Medium.

SEMESTER -IV

Core Course – XIII	M.COM.	2019 – 2020
Code: M19PCM13	FINANCIAL MANAGEMENT	
Credit: 4		

Objectives

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

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Remembering the objectives and functions of financial management	K1
CO2	Stating the cost of capital and its types	K2
CO3	Analysis the computation of leverage	K4
CO4	Develop the capital structure theories	K3
CO5	Apply the procedure for calculation of working capital	K3

SYLLABUS CONTENT

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.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Management,	Pandey,I.M	Vikas Publishing House, New Delhi	2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Management	Sharma and Gupta	Kalyani Publications, Ludhiana	2012
2.	Financial Management	Ramachandran and Srinivasan	Sriram Publications, Tiruchi	2013

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	M	S	S
CO3	S	M	M	S	S
CO4	S	M	M	S	S
CO5	S	M	M	S	S

SEMESTER -IV

Core Course – XIV	M.COM.	2019 – 2020
Code: M19PCM14	INDIRECT TAX LAWS	
Credit: 4		

Objectives

- To provides an in depth knowledge of the various provisions of indirect taxation.
- To know the various types of indirect taxes like, excise duty, customs duty, production linked tax, and Value Added Tax and to identify situations where input tax credit is available

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the basic principles underlying the Indirect Taxation Statutes	K1
CO2	State the procedural aspects under different applicable statutes related to indirect taxation	K2
CO3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.	K2,K3
CO4	Apply the registration procedure of GST	K4
CO5	Identify the importance of customs laws	K1

SYLLABUS CONTENT

Unit - I

Indirect Taxes -Introduction -Importance -Meaning -Characteristics - Objectives -Canons of Taxation - Classification of Taxes - GST in India. Basics of Goods and Services Tax: Introduction - GST Law – GST Levy -Features of GST -Taxes Subsumed under Goods and Services -Benefits of Goods and Services Tax -GST Rate.

Unit - II

Levy and Collection of Cost:-Introduction - GST – Supply - Levy and Collection – concept of supply - Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism - Place of Supply of Goods and Services:- Introduction-Importance -Time of Supply of Goods And Services:-Introduction - Importance of time of supply in GST -Rules for Determination of Time of Supply -Time of Supply of goods -Time of Supply of services

Unit - III

Valuation of Supply of Goods and Services: Valuation of supply - Transaction value -Inclusion in value of supply -Elusive in value of supply - Valuation Rules. Input Tax Credit under GST: -Introduction -GST – Solution for Double Taxation and Cascading -Input Tax Credit – Salient Features of GST- Methods - Mechanism -Framework - Input Tax Credit in Special Circumstance- Documents Required For Claiming -Utilization - Recovering Input Credit Distributed In Excess.

Unit - IV

Procedures under GST-Introduction - Registration under GST -Tax Invoice, Credit and Debit Notes-Accounting and Records-Filling of Returns. Integrated Goods and Services Tax Act 2017 – Introduction – Scope – Levy and Collection – Powers to Grant Exemption – Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply – Zero Rated Supply

Unit -V

Introduction to Customs Law: -Introduction -Objectives - Scope. Customs Act 1962: Legal Structure – Definition - Prohibitions on Importation and Exportation of goods - Levy and Collection of Customs Duty -Taxable Event -Types of Customs Duty -Computation of Customs Duty- Classification and Valuation of Goods Under Customs Law: Classification of Goods -Customs Valuation.

Text Book

Sl. No.	Title of the book	Author Name	Publisher	Year and edition
1	Indirect Taxes GST and Customs Laws	Dr. R. Parameswaran	Kavin Publications	Current Edition
2	GST	V. S. Datey	Taxman's Publications (P) Ltd.	Current Edition

Reference Books

Sl.No.	Title of the book	Author Name	Publisher	Year and edition
1	Indirect Taxation	Radhakrishnan P	Kalyani publishers	2016, 4th Edition
2	Beginner's guide to Goods & Services Tax	CA. Kamal Garg Neeraj Kumar Sehrawat	Bharat Law House Pvt. Ltd., New Delhi	2018

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

S- Strong; **M**-Medium.

SEMESTER -IV

Core Course – XV	M.COM.	2019 – 2020
Code: M19PCM15	E-COMMERCE AND INFORMATION TECHNOLOGY	
Credit: 4		

Objective

- To enrich the students knowledge in the effect of changing technology on traditional business models and strategy
- To impart knowledge about E-Commerce basic concepts, working models payment mechanisms and security issues in the Internet.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify objectives and types of e-commerce	K1
CO2	Understand the concept of EDI	K2
CO3	Analysis the various kinds of internet	K4
CO4	Develop the different e-payment system	K3
CO5	Apply the concept of computer based information	K3

SYLLABUS CONTENT

Unit-I

E-Commerce-Origin, Evolution, Meaning, Objectives, Nature, Convergence, Features, Need, Categories, Types, Parties to E-Commerce transaction, E-Commerce Procedure, Critical Factors for E-Commerce Success, Advantages & Disadvantages, Essential requirements, E-Commerce vs. Traditional commerce-Mobile and Voice Commerce-E-Commerce Models: B2B, B2C, C2C, G2C, B2G

Unit-II

Electronic Data Interchange: Introduction, Definition, The Birth and Advent of EDI- Objectives of EDI, Importance of EDI - Advantages of EDI, Disadvantages of Paper based system- EDI standards - EDI Services- EDI and Internet. E-Commerce and Internet: e-Commerce: Reasons for the growth of e-Commerce – Features – Importance Objectives – Type. Internet –Internet: Information available on the net, Evolution – Governing – Transmission of Information's and Resources –TCP/IP – HTTP – Services of Internet.

Unit-III

E-Commerce Over the Internet : Concept of Network-Meaning and nature Origin, Features, Advantages. Classification of Networks - LAN- Factors for Designing LAN-Transmission Channel Network Topologies-Types of Network, Advantages Components of Client/Server –WAN –Objectives, types of WAN-Metropolitan area network-WLAN- Features and Advantages of ISDN – Intranet-Intranet Applications, Uses of Intranet, Advantages-Extranet-Extranet-A Business tool.

Unit-IV

E-payment systems: Meaning-Payment system-Payment services-Payment methods-Electronic cheques-Internet Payment Features-Internet Payment services- Credit Card-Smart Card-Types ,advantages of credit cards-Processing of Financial Transactions-E-Online banking-The concept and meaning, ATM, Electronic fund transfer, Tele banking, EMT .E-Banking-Security of Internet Banking Components, Advantages – Limitations – Block chain Technology.

Unit-V

Computer Based Information systems: Need for computer Based Information system, Transaction Processing system-Transaction Processing Model and Cycle, Advantages. Management Information System-Evolution, Characteristics, Background of MIS, Characteristics of System approach to management, Designing, Benefits of MIS. Decision Support System-Definitions, Nature, Characteristics, Components, Benefits. Group decision support system. Expert System-Components of Expert system, Requirements of Expert systems, Constructions and development of Expert system, merits and demerits- Recent trends in IT.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	E-Commerce e- Business	Rayudu C.S.	Himalaya publishing house	2014, 1 st Edition
2	A textbook of Information Technology	R.Saravankumar R.Parameswaran	S.Chand & Company Ltd.	2008,1 st Edition
3	Frontiers of Electronic commerce	Ravi Kalakota and Andrew B.Whinston	Pearson Publication Ltd	2009, 2 nd Edition

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Electronic Commerce–A Managerial Perspective	Joseph P.T	Pearson Education,	2009, 2 nd Edition

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

SEMESTER -IV

Core Project	M.COM.	2019 – 2020
Code: M19PCMPR1	PROJECT WORK AND VIVA-VOCE	
Credit: 3		

Objectives

i. The primary objective of project is to provide an opportunity to our students to make an intensive study of practical aspects of functional areas of management viz., Marketing Management, Financial Management, Human Resource Management, Banking and Insurance so on to sharpen their conceptual, analytical and problem solving skills.

Project Period:

The project commences from II semester and ends in IV semester

Objectives: The objectives of full semester project are to facilitate the students to:

1. Apply relevant concepts to organizational setting
2. Apply scientific principles & investigations of Research Methodology to provide solutions to organizational problems
3. Understand live organizational situations

Organisation Guide:

The participating organization may assign the student to a senior level middle level executive known as organization guide, to act as a facilitator and mentor. The organization guide may

- ❖ Help the student identify a real time problem for investigation that can be completed within the duration
- ❖ Provide assistance in data collection
- ❖ Review periodically the progress of the student
- ❖ Offer necessary help in the preparation of draft report
- ❖ Evaluate the performance of the student

Format for Project Report

The final stage of work consists of the

1. Title Page
2. Acknowledgement/Preface
3. Table of contents
4. List of table and charts
5. Abbreviation

The following structure of project work should be followed to Maintain the uniformity in preparation and presentation

Chapter 1 - Introduction:

In this chapter Selection and relevance problem, historical background of the problem, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be covered by the candidate.

Chapter 2 - Research Methodology

This chapter will include Objectives, Hypothesis, Scope of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, limitations of the study, significance of the study etc.

Chapter 3 - Literature Review

This chapter will provide information about studies done on the respective issue. This would assists students to undertake further study on same issue.

Chapter 4 - Data Presentation and Data Analysis

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the students. The application of selected tools or techniques will be used to arrive at findings. In this table of information, presentation of graph etc can be should be provided by the students.

Chapter 5- Conclusion

In this unit of project work findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses.

If required more chapters of data analysis can be added.

Bibliography

Appendix

SCHEDULE

II Semester

1. December - Identification of problem
2. January - Selection of topic
3. February - Collection of Review of Literatures

III Semester

4. March - Finalization of Questionnaire
5. April - Data collection
6. Aug - Analysis and preparation of project report
7. Sep - First draft correction

IV Semester

8. December - Second draft correction
9. January - Third draft correct
10. February - Review Presentation
11. March - Submission of Project

SEMESTER IV

Elective Course – IV Paper - I	M.COM.	2019 - 2020
Code: M19PCME13	FOREIGN TRADE AND POLICY	
Credit: 4		

Objectives

- To understand the policy framework of India which will enhance the conceptual knowledge, ability to apply the fundamental concepts
- To apply the fundamental concepts to complex business realities.

➤ Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify and apply the Theories of International Trade	K1
CO2	Understand the Instruments Foreign Trade	K2
CO3	Analyze and discover the policies and promotions.	K4
CO4	Develop the role of SEZ and EPZS ,EOUS.	K3
CO5	Apply the concepts FDIs.	K3

SYLLABUS CONTENT

Unit -I

International Trade - Theories of foreign trade – absolute and comparative advantage theories; Modern theory of trade – Heckscher- Ohlin theory; Terms of trade; Theory of international trade in services; Balance of payments and adjustment mechanism.

Unit -II

Commercial Policy Instruments - Tariffs, quotas, anti dumping/countervailing duties; Technical standards; Exchange controls and other non-tariff measures.

Unit -III

India's Foreign Trade and Policy - Direction and composition of India's foreign trade; Export – Import policy; Export promotion and institutional set – up; Deemed exports; Rupee convertibility.

Unit IV

Instruments of Export Promotion - Export assistance and promotion measures; EPCG scheme; Import facilities; Duty exemption schemes; Duty drawback; Tax concessions; Marketing assistance; Role of export houses, trading houses and state trading organizations; EPZs and SEZs & EOUs.

Unit -V

Foreign Investment Policy - Policy and frame work for FDI in India; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures abroad; Project and consultancy exports

TEXT BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Anti-dumping and countervailing measures	Gupta, R.K.	Sage Publications, New Delhi	2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Exporter's manual and documentation	Sodersten, B.O,	<i>Nabhi Publication, New Delhi</i>	2012
2.	International marketing management	Varsheny R.L. and B. Bhattacharya	s.chand ltd.	2014

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

S- Strong; **M**-Medium.

SEMESTER - IV

Elective Course – IV Paper - II	M.COM.	2019 - 2020
Code: M19PCME14	MANAGEMENT OF MULTINATIONAL CORPORATION	
Credit: 4		

Objective

- i. To makes students understand the concept of Multinational Corporation, highlight their problems and prospects from the point of view of both host countries and parent countries.
- ii. To provides the knowledge about mergers and acquisitions.

➤ Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify and apply the basic principles MNC'S	K1
CO2	Understand the way to styles of MNC'S	K2
CO3	Analyze and discover the policies in different countries	K4
CO4	Develop the dimensions and strategies of MNC'S.	K3
CO5	Apply the concepts Mergers and Acquisitions.	K3

SYLLABUS CONTENT

Unit I

International Management - Trends, challenges and opportunities; Different schools of thought of international management Different types of International business – Problems faced by MNC's – Problems posed by MNC's to host countries.

Unit II

Growth and Development of MNCs - Role and Significance of MNCs – Pattern of Growth – Country of Origin – Different Management Styles – Strategic Issues involved.

Unit III

Comparative Management - Importance and scope; Methods of comparative management ; management styles and practices in US –Japan-

China-Korea-India; Organizational design and structure of international corporations; Locus of decision making; Headquarter and subsidiary relations in international firms.

UNIT IV

International Business Strategy - Creating strategy for international business; Management of production- Services technology and operations; Marketing financial-legal and political dimensions; Ethics and social responsibility of business. Strategic Alliances: Acquisitions and mergers; Management of joint ventures and other international strategic alliances.

UNIT-V

Indian Perspectives and Policy - Internationalization of Indian business firms and their operations abroad; International Mergers and Acquisitions- Changing government policy on entry of FIs and FIIs.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	International Management	Hodgetts	Tata McGraw Hill, New Delhi.	2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Management: The Global Perspective	Koonts and Whelrich	<i>Tata McGraw Hill, Delhi.</i>	2012
2.	International Business.	suba rao	s.chand ltd.	2014

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	S

S- Strong; **M**-Medium.

SEMESTER - IV

Elective Course – IV Paper - III	M.COM.	2019 - 2020
Code: M19PCME15	INTERNATIONAL BUSINESS LAW	
Credit: 4		

Objective

- To provides the students to the legal and regulatory framework and their implications concerning global business operations.
- To enable the students to get concepts of Foreign Business Rules.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify and apply the basic principles of international business terms.	K1
CO2	Understand the basic principles of WTO and GATT.	K2
CO3	Analyze and discover the Regulations And Treaties.	K4
CO4	Develop the Business Law And Taxes.	K3
CO5	Apply the concepts Foreign Business Rules.	K3

SYLLABUS CONTENT

Unit I

Legal Framework of International Business - Nature and complexities; Code and common laws and their implications to business; International business contract – legal provisions; Payments terms; International sales agreements; Rights and duties of agents and distributors.

Unit II

Regulatory Framework of WTO - Basic principles and charter of GATT/WTO; GATT/WTO provisions relating to preferential treatment of developing countries; Implications of WTO to important sectors – GATS, TRIPs and TRIMs.

Unit III

Regulations and Treaties Relating to - Licensing; Franchising; Joint Ventures, Patents and trademarks; Technology transfer- Telecommunications. Framework relating to Electronic Commerce.

Unit IV

Regulatory Framework and Taxation - Electronic Commerce – Cross Border Transactions – Online Financial Transfers – Legal Safeguards – International Business Taxation – Tax Laws –Multilateral and Bi-lateral treaties – Sharing of Tax revenues.

Unit V

Indian Laws and Regulations - Governing International Transactions: FEMA; Taxation of foreign income; Foreign investments; Setting up offices and branches abroad; Restrictions on trade in endangered species and other commodities.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Export Trade	Schmothoff C.R	The law and practice of international Trade.	2014

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	International Trade	Dr.Radha	Margham publishers	2015
2.	International Business Law	Dr.Premavathy	s.chand ltd.	2014

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	M	M	S	S
CO3	M	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	M	M

S- Strong; **M**-Medium.

SEMESTER - IV

Elective Course – IV	M.COM.	2019 - 2020
Paper - IV	INTERNATIONAL MARKETING MANAGEMENT	
Code: M19PCME16		
Credit: 4		

Objective

- To makes the students to understand the concept of International marketing management
- To enable to get the knowledge about policies and strategies in international marketing management.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify and apply the basic principles of international marketing.	K1
CO2	Understand the way to communicate global marketing.	K2
CO3	Analyze and discover the product planning and policies.	K4
CO4	Develop the research techniques.	K3
CO5	Apply the concepts pricing policies.	K3

SYLLABUS CONTENT

Unit I

Introduction to International Marketing Management: Introduction- Scope of International Marketing-International Marketing vs. Domestic Marketing-Principles of International Marketing.

Unit II

International Promotional Strategies: Introduction-Communications Process- principles of communication- Status of Promotion- Media Selection- Personal Selling- Public Relations and Publicity-Sales Promotion-advertising- e-marketing

Unit III

International Product Policy and Planning: Introduction- Products: National and International, the new Product Development -International Product Planning- Product Adoption and Standardization- International Market Segmentation- International Product Marketing- Marketing of Services.

Unit IV

International Marketing Research: Introduction-Concept of Marketing Research- Need for Marketing Research- Approach to Marketing Research- Scope of International Marketing Research- International Marketing Research Process- market surveys-marketing information system.

Unit V

International Pricing Policy: Introduction-- Price and Non-Price Factors- Methods of Pricing- International Pricing Strategies- Dumping and Price Distortion- Counter Trade.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	International Marketing Management	Philip cateora	McGraw-Hill Higher Education	2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	International marketing	Philip kotler	Margham publishers	2012
2.	Marketing Management	R.S.N.Pillai& Bagawathi.	s.chand ltd.	2014

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	M	M	S	S
CO3	M	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	M	M

S- Strong; **M**-Medium.

EXTRA DISCIPLINARY COURSES OFFERED FOR OTHER DEPARTMENT STUDENTS

Semester	Course Title	Course Code
II	II. Entrepreneurial Development	M19ECM01
	III. Practical Banking	M19ECM02

SEMESTER II

Extra Disciplinary Course Paper – II	M.COM.	2019 - 2020
Code: M19ECM01	ENTREPRENEURIAL DEVELOPMENT	
Credit: 4		

Objective

- To course provides knowledge and skills needed to become an entrepreneur.
- To motivate young people to set up own ventures and contribute to national economic development.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1.	Remembering the concept, origin and growth of entrepreneurship	K1
CO2.	Understanding the various governmental and non-governmental support offered to the entrepreneurs	K2
CO3.	Apply the process of starting a new venture	K3
CO4.	Prepare a business plan	K3
CO 5	Analysis the models of financial analysis and working capital	K4

SYLLABUS CONTENT**Unit - I**

Entrepreneurship-Meaning-Origin-Theories of Entrepreneurship-Functions-Factor affecting entrepreneurial growth-Traits-Types-Entrepreneur Vs Intrapreneur Vs Manager-Women entrepreneurship-Rural entrepreneurship-Barriers in Entrepreneurial development- Social Entrepreneur-Role of entrepreneurship in economic development.

Unit - II

Entrepreneurial support - DIC, Industrial Estates- SIDCO – SIPCOT – STEP – SIDO – EDII – NSIC – SISI – TIIC – NAYC – KVIC – TCO – SEZ – Incubators - Angel Investors - Venture Capital -Entrepreneurship Development Programme- Incentives and subsidies.

Unit - III

Innovation-concept-Types-Role of Innovation in Entrepreneurship-Innovation as a core business process-Building into innovative organization-creativity process-Intellectual property-Meaning- Need for protection – Copyright- Registration-Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness.

Unit - IV

Starting a New venture – Steps for starting a small Industry - Project-Idea generation- Project identification and Clarification - Project Formulation-Feasibility Analysis – Market Analysis – Technical Analysis - Project appraisal-Project Report Presentation as per MSME format.

Unit - V

Financial Analysis- Estimation and Projection - Operating Cost - Revenue estimates - Working capital- cash Flow- errors in estimation.

Text Book

Sl. No.	Title of the Book	Author(s)	Publisher	Year of Publication
1.	Entrepreneurial Development	Gupta. C.B and Srinivasan. N.P	Sultan Chand and Sons	2017
2	Innovation Management	Sauhari Vinnie and Bhushan Sudhashu	Oxford	2014

Reference Books

Sl. No.	Title of the Book	Author(s)	Publisher	Year of Publication
1.	Entrepreneurship for the creative and cultural industries	Kolb Bonita M	Routedge	2015
2.	Projects- Planning , Analysis , Financing ,Implementation and review	Prasanna Chandra	Tata Mcgraw Hill Publishing CompanyLtd, New Delhi	8th edition 2017

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

SEMESTER II

Extra Disciplinary Course Paper - III	M.COM.	2019 - 2020
Code: M19ECM02	PRACTICAL BANKING	
Credit: 4		

Objective

- To provides to the students about understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- To provide exposure to the students with the latest developments in the banking field - To acquire specialized knowledge of law and practice relating to Banking

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the classification and functions of commercial banks	K1
CO2	Understand the relationship between banker and customers	K2
CO3	Analyze the types of crossing of cheques.	K4
CO4	Develop the modes of creation of charge	K3
CO5	Apply the concepts of E-banking services	K3

SYLLABUS CONTENT

Unit -I

Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks - Regional Rural banks -Credit Creation - meaning - technique - limitation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development.

Unit- II

Central Banking - Meaning -Nature - Functions of Central Bank. Definition of banker and customer - General relationship - Rights and obligations of a banker - Ombudsman Scheme- General Precautions for opening accounts - KYC Norms -Types of deposit accounts - Negotiable Instruments Act - Definition and types. Endorsement - meaning, definition and kinds.

Unit - III

Cheques- Crossing of cheques –types – payment of cheques – precautions by paying bankers – statutory protection of the paying banker – collection of cheques – legal status – conversion – RBI instruction to banks. Truncated cheque and Electronic cheque.

Unit IV

Loans and advances- Principles of sound lending- style of credit - types of loans – Modes of creating charge - Lien, mortgage, pledge and hypothecation- General principles of secured advances –Advances against goods and advances against document of title to goods

Unit - V

E –banking- Electronic delivery channels – Facets of E-banking – E-banking transactions – Mobile Banking – Inter-bank mobile payment (IMPS) – virtual currency – Models of E-banking – Advantages – Constraints – Security measures – Electronic payment system – NEFT, RTGS, SWIFT, WIRE.

Text Book:

S. No	Title	Authors	Publishers	Year of Publication
1.	Banking Theory Law and Practice	Varshney. P. N	Sultan Chand & sons	20th Revised ed 2014

Books for Reference:

S. No	Title	Authors	Publishers	Year of Publication
1.	Banking Theory, Law and Practice	Dr. S. Gurusamy	Vijay Nicole Imprints(p) Ltd	4th Edition 2016
2	Banking Theory, Law and Practice	E.Gordan and K.Natarajan	Himalaya publishing house	26th Revised ed 2017
3.	Banking Law and Practices	Kandasami. K.P	S Chand & Company	Revised ed 2010

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	M	M	M	S
CO5	S	M	M	M	S



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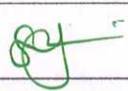
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PG & RESEARCH DEPARTMENT OF COMMERCE

List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development (Regulations - 2016)

Programme : M.COM.

S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
1.	Advanced Marketing Management	M16PCM01		✓	
2.	Accounting for Managers	M16PCM02			✓
3.	International Business	M16PCM03	✓		
4.	ELECTIVE - I: Finance: Financial Services	M16PCME01		✓	
5.	ELECTIVE - I: Marketing: Service Marketing	M16PCME02	✓		
6.	ELECTIVE - I: Human Resource: Human Resource Management	M16PCME03			✓
7.	Advanced Cost Accounting	M16PCM05		✓	
8.	Financial Management	M16PCM06			✓
9.	Business Environment	M16PCM07			✓
10.	ELECTIVE -II:Finance: Security Analysis &Portfolio Management	M16PCME04			✓
11.	ELECTIVE - II:Marketing: Retail Management	M16PCME05	✓		
12.	ELECTIVE -II: Human Resource: Organisational Behaviour	M16PCME06			✓
13.	Internship Project	M16PCMIS01			✓
14.	Direct Taxes Management	M16PCM09	✓		
15.	Investment Management	M16PCM10		✓	
16.	Export and Import Management	M16PCM11	✓		
17.	Research Methodology	M16PCM12		PRINCIPAL	✓
18.	ELECTIVE - III: Finance: Financial Institution & Markets	M16PCME07		MAHENDRA ARTS & SCIENCE COLLEGE (Autonomous) Kalippatti (PO) - 637 501, Namakkal (Dt)	

S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
19.	ELECTIVE - III: Marketing: Principles & Practice of Insurance	M16PCME08	✓		
20.	ELECTIVE - III: Human Resource: Industrial Relations	M16PCME09			✓
21.	Goods and Service Tax Fundamentals	M16PCM13			✓
22.	Corporate Laws	M16PCM14			✓
23.	Elective- IV: Finance : Financial Decision Analysis	M16PCME10			✓
24.	Elective- IV: Marketing: Sales & Distribution Management	M16PCME11	✓		
25.	Elective- IV: Human Resource: Training and Development	M16PCME12	✓		
26.	Project work	M16PCMPR1			✓



Head of the Department

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NAMAKKAL - 637 501



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PG & RESEARCH DEPARTMENT OF COMMERCE

List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development (Regulations - 2016)

Programme : M.COM.

S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
1.	Advanced Marketing Management	M16PCM01	Entrepreneurship	2016 - 2017
2.	Accounting for Managers	M16PCM02	Skill Development	2016 - 2017
3.	International Business	M16PCM03	Employability	2016 - 2017
4.	ELECTIVE - I: Finance: Financial Services	M16PCME01	Entrepreneurship	2016 - 2017
5.	ELECTIVE - I: Marketing: Service Marketing	M16PCME02	Employability	2016 - 2017
6.	ELECTIVE - I: Human Resource: Human Resource Management	M16PCME03	Skill Development	2016 - 2017
7.	Advanced Cost Accounting	M16PCM05	Entrepreneurship	2016 - 2017
8.	Financial Management	M16PCM06	Skill Development	2016 - 2017
9.	Business Environment	M16PCM07	Skill Development	2016 - 2017
10.	ELECTIVE -II:Finance: Security Analysis &Portfolio Management	M16PCME04	Skill Development	2016 - 2017
11.	ELECTIVE -II:Marketing: Retail Management	M16PCME05	Employability	2016 - 2017
12.	ELECTIVE -II: Human Resource: Organisational Behaviour	M16PCME06	Skill Development	2016 - 2017
13.	Internship Project	M16PCMIS01	Skill Development	2016 - 2017
14.	Direct Taxes Management	M16PCM09	Employability	2016 - 2017
15.	Investment Management	M16PCM10	Entrepreneurship	2016 - 2017
16.	Export and Import Management	M16PCM11	Employability	2016 - 2017
17.	Research Methodology	M16PCM12	Skill Development	2016 - 2017
18.	ELECTIVE - III: Finance: Financial Institution & Markets	M16PCME07	Entrepreneurship	2016 - 2017
19.	ELECTIVE - III: Marketing: Principles & Practice of Insurance	M16PCME08	Employability	2016 - 2017

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S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
20.	ELECTIVE - III: Human Resource: Industrial Relations	M16PCME09	Skill Development	2016 - 2017
21.	Goods and Service Tax Fundamentals	M16PCM13	Skill Development	2016 - 2017
22.	Corporate Laws	M16PCM14	Skill Development	2016 - 2017
23.	Elective- IV: Finance : Financial Decision Analysis	M16PCME10	Skill Development	2016 - 2017
24.	Elective- IV: Marketing: Sales & Distribution Management	M16PCME11	Employability	2016 - 2017
25.	Elective- IV: Human Resource: Training and Development	M16PCME12	Employability	2016 - 2017
26.	Project work	M16PCMPR1	Skill Development	2016 - 2017



Head of the Department

J. K. SELVARAJ, M.Com., M.Phil., M.B.A., Ph.D.
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MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR M.COM.

PRINCIPAL

MAHENDRA ARTS & SCIENCE COLLEGE
(Autonomous)

Kalippatti (PO) - 637 501, Namakkal (Dt)

**For the students
admitted from the
Academic Year 2016-2017 onwards**

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	10
2	Seminar	5
3	Assignment	5
4	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)

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 M16PCME02 M16PCME03	ELECTIVE - I Finance: Financial Services Marketing: Service Marketing Human Resource: Human Resource Management	6	4	25	75	100
		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 M16PCME05 M16PCME06	ELECTIVE -II Finance: Security Analysis &Portfolio Management Marketing: Retail Management Human Resource: Organisational Behaviour	4	4	25	75	100
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	1	100	1	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 M16PCME08 M16PCME09	ELECTIVE - III Finance: Financial Institution & Markets Marketing: Principles & Practice of Insurance Human Resource: Industrial Relations	6	4	25	75	100
		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 M16PCME11 M16PCME12	Elective IV Finance : Financial Decision Analysis Marketing: Sales & Distribution Management Human Resource: Training and Development	6	4	25	75	100
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

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

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,.

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SEMESTER – III

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 UTL.

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-IV :

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

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SEMESTER – VI

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 the 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.