

**SRI SARADA COLLEGE FOR WOMEN
(AUTONOMOUS), SALEM-636016
Reaccredited with 'B++' Grade by NAAC
(Affiliated to Periyar University)**



PG & RESEARCH DEPARTMENT OF COMMERCE

**M.Com.
OUTCOME BASED SYLLABUS**

For the Batch 2022-24

**M.COM.
PROGRAMME OUTCOMES**

- PO1*** To enhance the employability skills of the students to realize potential for industrial requirements
- PO2*** To demonstrate effective communication skills to become competent teachers
- PO3*** To inculcate research culture among the students with deep understanding and insights
- PO4*** To equip the students with multi-dimensional thought process to attain professional expertise
- PO5*** To train the students with positive attitude to situations and complexities in the field of business environment

**SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM-16.
PG & RESEARCH DEPARTMENT OF COMMERCE**

M.Com.

PROGRAMME STRUCTURE UNDER CBCS

(For the students admitted in 2022-23)

Total Credits : 92+Extra Credits

(Maximum16)

I SEMESTER

Course	Course Title	Code	Hrs./ Week	Credits
Core Course-I	Marketing Management	22PCOC1	5	5
Core Course-II	Accounting for Managerial Decisions	22PCOC2	5	5
Core Course-III	International Business	22PCOC3	5	4
Core Course-IV	Financial Markets and Institutions	22PCOC4	5	4
Core Course-V	Insurance and Risk Management	22PCOC5	5	3
Core Course-VI	Merchant Banking and Financial Services	22PCOC6	5	3
	Total		30	24
<i>Extra Skills</i>	<ul style="list-style-type: none"> • <i>Value Education</i> • <i>Physical Fitness Practice</i> • <i>Life Skills Promotion</i> • <i>Productive Preparation for UGC NET/SET/JRF-I (22PCOSCI)(Self-study-1 Extra Credit)</i> 			

II SEMESTER

Course	Course Title	Code	Hrs./ Week	Credits
Core Course-VII	Advanced Costing	22PCOC7	6	5
Core Course -VIII	Quantitative Techniques for Business Decisions	22PCOC8	6	5
Core Course-IX	Business Taxation	22PCOC9	6	3
Core Course Practical-I	Advanced Tally	22PCOQC1	5	4
Elective- I	E-Commerce / E-Marketing	22PCOEC1/ 22PCOESC1	5	3
Human Rights	Human Rights	22PHRSC	2	2
	Total		30	22
<i>Extra Skills</i>	<ul style="list-style-type: none"> • <i>Value Education- 1 Extra Credits</i> • <i>Physical Fitness Practice-1Extra Credit</i> • <i>Life Skills Promotion-1 Extra Credit</i> • <i>Productive Preparation for UGC NET/SET/JRF-II (22PCOSC2) (Self-study-1 Extra Credit)</i> • <i>Extension Activity-1Extra Credit</i> 			

- ***Extra Credits are given for extra skills and courses qualified in MOOC/NPT***

III SEMESTER

Course	Course Title	Code	Hrs./ Week	Credits
Core Course – X	Business Research Methods	22PCOC10	5	5
Core Course – XI	Income Tax Law and Practice	22PCOC11	6	5
Core Course – XII	Advanced Corporate Accounting	22PCOC12	6	6
Elective – II	Human Resource Management/ Industrial Relations	22PCOEC2/ 22PCOESC2	4	3
Elective – III	Entrepreneurial Development / Corporate Social Responsibility	22PCOEC3/ 22PCOESC3	5	3
Extra Disciplinary Course	Database Management Systems / Image Editing & Animation	22PDSQEDC 22PDSQEDSC	4	4
	Total		30	26
<i>Extra Skills</i>	<ul style="list-style-type: none"> • Value Education • Physical Fitness Practice • Life Skills Promotion • Productive Preparation for UGC NET/SET/JRF–III (21PCOSC3) (Self-study–1 Extra Credit) 			

Extra Disciplinary Course (M.Sc. Data Science)	Applied Business Research / Cost Accounting	22PCOEDC/ 22PCOEDSC
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IV SEMESTER

Course	Course Title	Code	Hrs./ Week	Credits
Core Course – XIII	Advanced Financial Management	22PCOC13	6	5
Core Course – XIV	Consumer Behaviour	22PCOC14	6	5
Elective – IV	Investment and Portfolio Management/ Capital Markets	22PCOEC4/ 22PCOESC4	6	3
Elective – V	Organizational Behaviour/ Service Marketing	22PCOEC5/ 22PCOESC5	6	3
Core Course – XV	Project and Viva -Voce	22PCOPC	6	4
	Total		30	20
<i>Extra Skills</i>	<ul style="list-style-type: none"> • Value Education– 1 Extra Credit • Physical Fitness Practice-1 Extra Credit • Life Skills Promotion-1 Extra Credit • Productive Preparation for UGC NET/SET/JRF–IV (22PCOSC4) (Self-study–1 Extra Credit) • Extension Activity–1 Extra Credit 			

- **Extra Credits are given for extra skills and courses qualified in MOOC/NPTEL**

Programme Title : M.Com.
Course Title : MARKETING MANAGEMENT
Course Code : 22PCOC1 **Hours / Week: 5**
Semester : I **Credits: 5**

Course Objectives :

1. To inculcate knowledge about the goals to be accomplished by an organization's overall marketing programme such as sales, market share or profitability.
2. To learn the practical application of marketing techniques and the management of a firm's marketing resources and activities.
3. To acquire knowledge in developing new products and services and their delivery to customers.

SYLLABUS

UNIT - I (Hours: 15)

Marketing Management: Definition - Nature and Scope of Marketing - Concepts - Marketing Process - Marketing Functions - Marketing Mix - Product Planning and Policy - New Product and its implementation - Product Development - Product Life Cycle.

UNIT – II (Hours: 15)

Buying Decision - Consumer Behaviour- Meaning - Nature - Factors influencing Consumer Behaviour- Buying Decision Process - Consumer Preference - Brand Equity - Market Segmentation.

UNIT - III (Hours: 15)

Pricing Decision - Factors affecting Price Determination - Pricing Policies and Strategies - Marketing Research - Marketing Research Process.

UNIT – IV (Hours: 15)

Distribution Decisions - Nature - Functions - Types of Channels - Intermediaries - Channel Management - Promotional Decisions - Promotional Mix - Advertising - Other Tools and Techniques - Marketing Communication Process - Evaluating Secondary Data Sources - Primary Marketing Research.

UNIT - V (Hours: 15)

Marketing Information System (MIS) - Models of MIS: Product, Research, Promotion, Intelligence, Pricing and Distribution - Introduction to BRANDAID & MEDIAC Packages.

Books for Study:

1. Phillip Kotler - Principles of Marketing, Prentice Hall of India Private Limited, New Delhi, Eleventh Edition 2005 **(Units I to IV)**
2. L.M.Prasad and Usha Prasad - Management Information System, Sultan Chand & Sons, New Delhi, 2005. **(Unit V)**

Books for Reference:

1. Peter Doyle & Philip Stern –Marketing Management and Strategy – Financial Times, Prentice Hall, 2006.
2. V.S. Ramasamy and S. Namakumari-Marketing Management, McMillan, Delhi, 2009.
3. Stanton, J. William- Fundamentals of Marketing, McGraw Hill, Chennai, 1984.
4. Czinkota Kotabe- Marketing Management, Vikas Publishing House, New Delhi, 2002.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Make use of the marketing concepts and marketing process in the marketing environment	K3
CO2	Identify consumer behaviour to segment market and evaluate an idea of Marketing Information System	K3, K5
CO3	Apply the pricing policies, promotional mix strategies for effective channel management system	K3

K1- Remember, K2-Understand, K3- Apply, K4-Analyse, K5- Evaluate, K6- Create

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

L- Low

M- Medium

S- Strong

Programme Title : M.Com.
Course Title : ACCOUNTING FOR MANAGERIAL DECISIONS
Course Code : 22PCOC2 Hours / Week: 5
Semester : I Credits: 5

Course Objectives :

1. To provide a penetrating and comprehensive analysis of the concepts, theories and techniques which is an important source of financial information for internal decision making.
2. To know how accounting information can be used by the managers in performing their managerial functions of planning and controlling.

SYLLABUS

UNIT - I (Hours: 10)

Accounting for Managerial Decision - Meaning, Scope and Importance - Distinction between Financial Accounting and Management Accounting, Management Accounting and Cost Accounting - Responsibility Accounting - Human Resource Accounting (Theory Only).

UNIT - II (Hours: 16)

Analysis and Interpretation of Financial Statements: Comparative Statements, Common Size Statements, Trend Analysis and Ratio Analysis - Significance of Ratios - Uses and Limitations.

UNIT - III (Hours: 17)

Fund Flow analysis and Cash Flow analysis - Difference between Fund Flow and Cash Flow Statements.

UNIT - IV (Hours: 17)

Budgeting - Meaning and Concept - Essentials of Good Budgeting - Types of Budgets - Sales, Production, Material Purchase Budgets - Flexible Budget - Cash Budget - Zero Base Budgeting.

UNIT - V (Hours: 15)

Standard Costing - Techniques - Different Variances and their Analysis - Relevance of Variance Analysis to Management Decisions - Inflation Accounting. (Theory only)

Note:

Distribution of marks between Theory and Problem shall be 20% and 80% respectively.

Book for Study:

A.Murthy and S. Gurusamy - Management Accounting, Tata McGraw Hill Publishing Company, New Delhi, Second Edition, 2009.

Books for Reference:

1. R.K. Sharma and Shashi K. Gupta -Management Accounting, Kalyani Publishers, New Delhi, 2014.
2. S.N. Maheshwari- Management Accounting, Sultan Chand& Sons, New Delhi, 2012.
3. Dr. Hingorani, A.R. Ramanathan and T.S. Grewal- Management Accounting, Sultan Chand and Sons, Chennai, 1974.
4. Man Mohan and Dr. S.P. Goyal - Principles of Management Accounting, Sathiya Bhawan, Chennai.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the concept and importance of management accounting and apply it in the decision-making process	K3, K4
CO2	Interpret financial statements and construct fund flow and cash flow statements	K2,K4
CO3	Analyse types of budget and use standard costing techniques and variance analysis in the business	K3, K4

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : INTERNATIONAL BUSINESS
Course Code : 22PCOC3 **Hours / Week: 5**
Semester : I **Credits: 4**

Course Objectives :

1. To acquaint students with the basics of international business and international trading environment
2. To gain an understanding on the multinational enterprises and international financial management
3. To enable the students to gain an understanding on the recent developments in international business

SYLLABUS

UNIT I (Hours: 15)

Introduction: International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNIT II (Hours: 15)

International Trading Environment: International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

UNIT III (Hours: 15)

Multinational Enterprises: Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV (Hours: 15)

International Financial Management: International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

UNIT V (Hours: 15)

Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

Books for Study:

1. Francis Cherunilam, International Business, Prentice Hall India Learning Private Limited, 2010.
2. Dr.Gupta C.B, International Business, S. Chand & Company, 2014.
3. Anant K, Sundaram J, Steward Black, The International Business Environment – Text and Cases, Prentice Hall of India Private Limited, New Delhi, 2010.

Books for Reference:

1. Francis Cherunilam, International Business Text and Cases, Eastern Economy Edition, New Delhi Tamilnadu State Council for Higher Education 16, 2015.
2. Agrawal O.P, International Business, Himalaya Publishing House, 2015.
3. Subba Rao, International Business, Himalaya Publishing House, Private Limited, 2017.
4. Francis Cherunilam, International Trade & Export Management, Himalaya Publishing House, 2018.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the basics of international business and identify the international trading environment	K2, K3
CO2	Evaluate the functioning of multinational enterprises and international financial management	K5
CO3	Explain the recent developments in international business	K5

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	S
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : FINANCIAL MARKETS AND INSTITUTIONS
Course Code : 22PCOC4 **Hours / Week: 5**
Semester : I **Credits: 4**

Course Objectives :

1. To impart knowledge on the basic concepts of financial markets, working of commercial paper market, including bill market
2. To acquaint the students on the evolution of capital market and the functioning of various financial institutions such as NABARD, EXIM bank, etc.,
3. To teach students on the working of various credit rating agencies

SYLLABUS

UNIT - I (Hours: 15)

Introduction: Financial markets - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - Money market: meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - Call money market: meaning - features - benefits - Indian call money market - call money rates - Commercial paper market: meaning - features - Satellite Dealers (SDs).

UNIT - II (Hours: 15)

Commercial paper market: meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - Certificate of Deposit (CD) market: meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - Gilt-edged securities market: meaning - features - Repos, government bonds - importance of gilt-edged market.

UNIT - III (Hours: 15)

Capital Market: meaning –characteristics – evolution and growth – new financial instruments – major issues – Capital market instruments – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – New Issues Market (NIM) – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond.

UNIT - IV (Hours: 15)

Financial service institutions – Clearing Corporation of India Limited – settlement of risks – risk management system – benefits –CRISIL – range of services – CIBIL – credit information – credit assessment – mechanism – defaulted credit facility access to CIBIL information – credit information report – DFHIL – ICRA – Moody's Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI.

UNIT - V (Hours: 15)

Financial Institutions—meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions –National Housing Bank – functions and working – EXIM bank of India – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing – SBI – functions and working.

Book for Study:

Dr.Gurusamy S., Financial Markets and Institutions, Vijay Nicole Imprints, 2018.

Books for Reference:

1. Namitha Gopal– Business Environment, Tata McGraw Hill Education Private Limited, Second Edition, New Delhi, 2010.
2. Aswathappa K. – Business Environment for Strategic Management, Himalaya Publishing House, 2007.
3. Rosy Joshi & Sangam Kapoor– Business Environment, Kalyani Publishers, 2008.
4. Dr.Premavathy N.– Business Environment, Sri Vishnu Publication, 2006

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the basic concepts of financial markets, working of commercial paper market, including bill market	K2
CO2	Examine the evolution of capital market and the functioning of various financial institutions such as NABARD, EXIM bank, etc.,	K4
CO3	Interpret the working of various credit rating agencies	K5

Mapping of COs with POs

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	M	M	M	S	S
CO3	S	M	M	S	S

Programme Title : M.Com.
Course Title : INSURANCE AND RISK MANAGEMENT
Course Code : 22PCOC5 **Hours / Week: 5**
Semester : I **Credits: 3**

Course Objectives :

1. To focus on increasing proficiency in the Insurance rules, policy and the reforms in the insurance sector
2. To impart knowledge on the principles of life insurance and types of policies
3. To teach the students on the nature and types of non-life insurance policies
4. To make the students understand on the various aspects of risk management

SYLLABUS

UNIT - I (Hours: 15)

Introduction to Insurance – History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

UNIT - II (Hours: 15)

Life Insurance Nature and Policy types: Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

UNIT - III (Hours: 15)

Non-Life Insurance and Policy types: Introduction of General Insurance-Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Reinsurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.

UNIT - IV (Hours: 15)

Insurance Market: Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance

Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.

UNIT - V (Hours: 15)

Insurance Customers and Risk Management: Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

Book for Study:

Murthy A. Principles and Practice of Insurance, Margham Publications, 2012.

Books for Reference:

1. Mishra .N , Insurance Principles and Practices, S.Chand& Company,2011.
2. Nalini. P.Tripathy & Prabir Pai, Insurance Theory & Practice , PHI, India, 2010.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarize the Insurance rules, policies and Risk in the workplace and the reforms in the insurance sector	K2
CO2	Identify the principles, nature and types of life and non-life policies	K3
CO3	Interpret the functions of insurance market and various aspects of risk management	K5

Mapping of COs with POs

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	S
CO2	S	L	S	S	S
CO3	S	L	S	S	S

Programme Title : M.Com.
Course Title : MERCHANT BANKING AND FINANCIAL SERVICES
Course Code : 22PCOC6 Hours / Week: 5
Semester : I Credits: 3

Course Objectives :

1. To familiarise the students on the various merchant banking services, public issue management, underwriting of securities, etc.
2. To teach post-issue activities of merchant bankers
3. To describe the underwriting activities of merchant bankers
4. To make the students understand the functions and working of stock exchanges

SYLLABUS

UNIT I (Hours: 15)

Banking – An Overview: Merchant Banking – merchant bankers – corporate counselling – project counselling – pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines

UNIT II (Hours: 15)

Public Issue Management: Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book building – ESOP – OTCEI – Credit Syndication Services

UNIT III (Hours: 15)

Post-issue activities: Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services – Portfolio Management Services

UNIT IV (Hours: 15)

Underwriting of securities: Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals – grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – Floating rate Bonds – ECBs

UNIT V (Hours: 15)

Stock Exchange – History – Functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – Margin trading – Stock Trading System - Dealer Trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – Leasing – Hire-Purchase Finance – Bill Financing – Factoring – consumer finance – Real Estate Financing – Credit Cards – Credit Rating Venture Capital

Books for Study

Gurusamy.S, 'Merchant Banking and Financial Services', Vijay Nicole Imprints, Chennai, 2015

Books for Reference

1. Khan M Y,(2002), 'Financial Services, Tata McGraw Hill, New Delhi, 2019
2. Verma J C, Manual of Merchant Banking-Concepts, Practices and procedures, Bharath Law House, Mumbai, 2011

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the various merchant banking services, public issue management, underwriting of securities, etc	K2
CO2	Identify the post-issue activities of merchant bankers	K3
CO3	Appraise the various underwriting activities of merchant bankers and the functions & working of stock exchanges	K5

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	S
CO2	S	L	S	S	S
CO3	S	L	s	S	S

Programme Title : M.Com.

Course Title : ADVANCED COSTING

Course Code : 22PCOC7

Hours / Week: 6

Semester : II

Credits: 5

Course Objectives :

1. To know about the cost concepts, elements and classification.
2. To acquire the practical knowledge in various cost control methods such as stock level and wage payment.
3. To know how to prepare the statements of value of stock, work-in-progress and finished goods.

SYLLABUS

UNIT – I (Hours: 18)

Cost Accounting - Meaning and Definition - Importance - Cost Concepts - Differences between Financial Accounting and Cost Accounting - Elements of Cost - Classification of Cost - Preparation of Cost Sheet including Tender.

UNIT - II (Hours: 20)

Material Cost Control - Fixation of Various Stock Levels - Economic Order Quantity - Purchase Procedure - Issue of Materials - Methods of Pricing of Material Issues - Inventory Control. Labour Cost Control - Time Keeping - Remuneration and Incentive Schemes - Idle Time and Overtime - Labour Turnover.

UNIT – III (Hours: 16)

Overheads - Meaning, Classification according to Functions and Variability - Apportionment and Reapportionment of Overheads - Absorption of Overheads - Machine Hour Rate - Activity Based Costing.

UNIT - IV (Hours: 18)

Contract Costing - Process Costing - Losses and Gains - Inter Process Profit - Equivalent Production - Joint and By-Products.

UNIT - V (Hours: 18)

Marginal Costing - Meaning and Concept - Advantages and Limitations - Application of Marginal Costing Techniques - Make or Buy, Import or Make, Own or Lease, Sales Mix - Key Factor - Break Even Analysis.

Note: Distribution of marks between Theory and Problem shall be 20% and 80% respectively.

Book for Study:

T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, 2018

Books for Reference:

1. S.N. Maheswari and Mittal– Elements of Cost Accounting, Mahavir Publications, 2015.
2. S.P.Iyengar – Cost Accounting, Sultan Chand& Sons, 2005.
3. M.N.Arora – Cost Accounting, Vikas Publishing House, 2012.
4. R.S.N. Pillai and V. Bhagavathi – Cost Accounting, S.Chand & Co., Ltd, 2008.
5. S.P. Jain and K.L Narang –Advanced Cost Accounting, Kalyani Publishers, 2009.
6. S.R. Kalavathi and Dr. S. Ganesan– Management Accounting, Thirumalai Publications.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the Cost Concepts in the preparation of cost sheet and computation of various cost elements	K3
CO2	Apply the principles of process costing and contract costing	K3
CO3	Evaluate the techniques of marginal costing and its application	K5

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
Course Code : 22PCOC8 Hours / Week: 6
Semester : II Credits: 5

Course Objectives :

1. To enhance and strengthen conceptual and practical knowledge of quantitative techniques.
2. To understand the problem situations and to arrive at the best possible decisions in the real-world decision-making environment.
3. To develop the skill to allocate available scarce resources to optimise total effectiveness.

SYLLABUS

UNIT - I (Hours: 18)

Quantitative Techniques - Concept - Need - Linear Programming – Requirements- Assumptions – applications- Advantages – Limitations- Formulation of Linear Programming model - Solutions - Obtaining optimal solution for Linear Programming Problem (LPP) - Graphic Method – problems- Simplex Method - maximization function – minimization function (simple problems only).

UNIT -II (Hours: 18)

Statistical Decision Theory - Meaning and Scope - Decision Framework - Expected Monetary Value - Expected Opportunity Loss - Expected Value of Perfect Information- Decision Under Uncertainty - Pay-off Matrix - Maxi Min Criterion - Mini Max Criterion - Maxi Max Criterion - Mini Max Regret (or Savage) Criterion -Hurwicz Criterion - Decision Tree Approach.

UNIT – III (Hours: 18)

Game theory – meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game – Simulation – Advantages and Disadvantages of Simulation- Monte Carlo Simulation- Simulation of Demand Forecasting Problem- Simulation of Inventory Problems

UNIT - IV (Hours: 18)

Network analysis –PERT/ CPM Network Components- Rules in constructing a network- Procedure for numbering the events- Solving Problems - Queuing theory – need – objective – application – characteristics – limitations – queuing models I, II, and III .

UNIT - V (Hours: 18)

Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel’s approximation method – Assignment problems – Features – Transportation problem Vs Assignment problem – Hungarian Method

Assignment Problem - Simplex Method - Hungarian Assignment Method (HAM) - Unbalanced Assignment Problems - Constrained Assignment Problems - Unique Versus Multiple Optimal Solutions - Maximization Case - Dual of the Assignment Problem.

Note:

Distribution of marks between Theory and Problem shall be 20% and 80% respectively.

Book for Study:

Kapoor V.K – Operating Research (Problem & Solutions), Sultan Chand & Sons, New Delhi, Fourteenth Edition, 2005.

Books for Reference:

1. Vohra N.D – Quantitative Techniques in Management, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2005.
2. Kanti Swarup Gupta P.K, Man Mohan – Operating Research, Sultan Chand & Sons, New Delhi, Tenth Edition, 2002.
3. Tulsian P.C and Vishal Pandey– Quantitative Techniques, Pearson, 2002.
4. Sundaresan V, Ganapathy Subramanian K.S, Ganesan K – Resource Management Techniques, A.R.Publications, Chennai, Tenth Edition, 2016.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the concepts of quantitative techniques and statistical decision theory	K4
CO2	Analyse uncertainties of business and make optimal solutions, strategies of game theory	K4
CO3	Construct CPM & PERT models and solve assignment and transportation problems	K4

Mapping of COs with POs

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	s	S	S

Programme Title : M.Com.
Course Title : BUSINESS TAXATION
Course Code : 22PCOC9 **Hours / Week: 6**
Semester : II **Credits: 3**

Course Objectives:

1. To provide basic knowledge about taxation.
2. To familiarize with the provision of Customs Act, 1962.
3. To understand the concept of GST and its applications.

SYLLABUS

UNIT – I (Hours: 12)

Definition of Tax – characteristics of Tax – objectives of Taxation – Canons of Taxation – Classification of Taxes – Direct & Indirect Taxes.

UNIT – II (Hours: 12)

Customs Act 1962 – Introduction – Appointment of Customs Officers – Levy and Collection of Customs Duty – Classification of Goods – Valuation of Goods under Customs Act – Import and Export Procedures – Exemptions from Customs Duty – Clearance of Goods for Home Consumption – Clearance of Exported Goods – Baggage – Searches, Seizures and Penalties.

UNIT – III (Hours: 12)

Goods and Services Tax [GST] – Meaning of Goods and Service Tax – objectives of GST – Challenges and Opportunities of GST – Salient features of GST Model – Types of GST in India –CGST, SGST, IGST and UTGST – GST impact on Central Government- GST Impact on State Governments – Exemptions under GST – Advantages and Disadvantages of GST.

UNIT – IV (Hours: 12)

Concept of supply under GST – Introduction to supply – Meaning of supply – Scope of supply – Meaning of Related persons – Import of Services job work – Time of supply – value of supply – inter-state supplies – Intra- state supplies – Taxable Event under GST- Provisions relating to levy and collection of CGST – Meaning of Mixed supply – Composition levy – Aggregate Turnover – Input Tax Credit – Eligibility and Conditions for availing Input Tax Credit – exempt supplies – Apportionment of Credit and Blocked Credits – Export of Services.

UNIT – V (Hours: 12)

Registration – Persons liable for Registration – Aggregate turnover – persons exempt from Registration – Notified category of persons – Compulsory Registration – Procedure for Registration – Furnishing of Returns – Payment of Tax – Provisions relating to interest on delayed payment of Tax – Provisions relating to tax deducted at source – Collection of Tax at source – Provisions relating to Electronic Liability register – Assessment and Audit.

Book for study:

T.S Reddy&Y. Hari Prasad Reddy, Business Taxation, Margham Publications, 2019.

Books for Reference:

1. Dr. Prakash A. Deshmukh, Goods and Services Tax [GST] Published by Chandralok Prakashan, 2018.
2. Dr. D.M. Khandare, GST Rates of Taxes, Published by Garima Prakashan, 2018.
3. Akhileshwar Pathak, Savan Godiawals, Business Taxation, McGraw Hill Education, New Delhi, 2013.
4. Dr. H.C. Mehrotra, Prof. V.P. “Agarwal, goods and Services Tax (GST) Sahtya Bhawan Pulication, Agra, 2019

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the objectives and features of Business taxation in the levy and collection of customs duty	K3
CO2	Demonstrate the types and collection of GST, its impact on Central and State Government and supply under GST	K2
CO3	Analyse the procedure for registration and the provisions relating to tax deducted at source.	K4

Mapping of COs with POs

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M		M	M
CO2	M	M		M	S
CO3	M	S		M	S

Programme Title	: M.Com.	
Course Title	: PRACTICAL I - ADVANCED TALLY	
Course Code	: 22PCOQC1	Hours / Week: 5
Semester	: II	Credits: 4
Course Objectives	:	

1. To gain the practical knowledge about TALLY.
2. To enable the students to create various books of accounts.
3. To acquire the knowledge about the application of GST.

UNIT – I

Introduction to tally ERP – Creating a company – Altering and Deleting Company – Gateway of Tally and User Interface.

Understanding Ledgers – Creating ledgers – Creating multiple ledgers – Altering and Deleting ledgers.

UNIT – II

Understanding groups - Creating, Altering and Deleting groups – Matters – Billwise Debtors and Creditors Ledgers – Payment Vouchers – Day book – Day reports – Allocation of Bills – Receipts voucher – Contra of Journal voucher – Cheque printing – Inventory – Stock group – Godowns – Locations – Stock items – Stock valuation – Purchase order processing – Receipt note – Sales order processing – Delivery note – Price list – Credit limit.

UNIT – III

Stock transfers – Bank reconciliation – Budgets – Manufacturing Vouchers – Batch wise details – Re-order level – Interest calculations – Cost centres & Cost categories – Party ledger.

Analysis – Stock analysis and reporting – Cash and bank reports – searching, filters and sorting – Financial Reports.

UNIT – IV

Goods and Services Tax – Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Unregistered Dealers – Reverse charge mechanism entry for GST in Tally – Sales voucher with GST – Updating GST number for suppliers – Inter sales entry in GST – Interstate sales in GST – Printing GST sales invoices.

UNIT – V

GST Reports and Returns- GSTR 1 in Tally - GSTR 1 Return filing - Billing features – Zero valued entries - different billing and actual quality – Addition of purchase – Discount column and invoice.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Make use of accounting concepts through tally package	K3
CO2	Utilize the rules and the principles of ledgers, subsidiary books, rectification of errors, final accounts, BRS and financial reports	K3
CO3	Examine the concept and application of GST	K4
CO4	Inspect the billing of invoices and choose the methods of filing of returns	K6

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M		M	M
CO2	M	M		M	M
CO3	M	M		M	M
CO4	S	S		S	S

Programme Title : M.Com.
Course Title : ELECTIVE I - E-COMMERCE
Course Code : 22PCOEC1 **Hours / Week: 5**
Semester : II **Credits: 3**

Course Objectives :

1. To acquire knowledge about the concepts of E-Commerce and the channels of E - Commerce.
2. To know about the various models of E - Commerce.
3. To understand the security risk and the sources of threats of E - Commerce.

SYLLABUS

UNIT - I (Hours: 10)

E-Commerce - Meaning and Concept - E-Commerce Vs Traditional Commerce - Features - Need - Channels.

UNIT - II (Hours: 14)

E-Commerce Models - Infrastructure for E-Commerce Models - Supply Chain Management - Remote Servicing - Digitalization of Prospectus and Servicing - Online Advertising and Marketing.

E-Commerce - Electronic Cataloguing - Order Generation - Cost Estimation - Pricing - Accounting - Order Selection - Order Prioritization - Order Scheduling - Order Fulfilling - Delivery Order - Receipt Management - Post Sales Services.

UNIT - III (Hours: 12)

Website: Meaning - Website in B2B E-commerce - Website Design Principles - Technologies of Website - Various Methods of Customer Communication through Website - Electronic Payment Systems - Features - Types of E-Payment - Use of various E-Cards for Business Payments - Implications - Probable Risk in using E-Cards - Managing the risks - Recent Trends in Electronic Payment and Receipt.

UNIT – IV (Hours: 12)

Business to Business Contract through E-Commerce - Need - Alternative Models of B2B E-Commerce - Technologies - Paperless Trading - EDI - Standards - VANS - EDI Service - Internet Based EDI - FTP Based Messaging.

Using E-Commerce - Workflow Management - Product Differentiation - Organization - Re-Structuring - Logistics Management - Knowledge Management - Mass Customerisation

UNIT - V (Hours: 12)

Features of IT Act 2000 - Security Risks - Threats - Sources of Threats - Risk Management Approaches - Legal Framework of E-Commerce - Cyber Laws - Features of Cyber Laws - Desktop Video Conferencing - Broad Band Networks - Related Concepts - ATM and Cell Relay - Visa Cards.

Books for Reference

1. Agarwala K.N. and Deeksha Agarwala – Business on the Net: What’s and How’s of E-Commerce, Macmillan, New Delhi, 2000.
2. Diwan, Prag and Sunil Sharma – Electronic Commerce, Deep & Deep Publication, New Delhi, 2012.
3. Schneider, D.Grey– Electronic Commerce, Cengage Learning; 11 edition 2014.
4. Dr. C. S. Ragudev – E-Commerce, E-Business, Himalaya Publishing House, 2008.(Units I, III, IV & V)
5. P.T. Joseph, S.J. Asoke .K Gosh – E-Commerce, Prentice Hall of India, New Delhi, 2008. (Unit II)

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the concepts, process and post sales services of E – Commerce	K2
CO2	Categorise the models, website principles, communication and E-Payment system of E-Commerce management	K4
CO3	Analyse the standard security issues and work flow management	K4

Mapping of COs with POs

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	-	M	M	M
CO2	M	-	M	M	M
CO3	S	-	S	S	S

Programme Title : M.Com.
Course Title : ELECTIVE I: E-MARKETING
Course Code : 22PCOESC1 **Hours / Week: 5**
Semester : II **Credits: 3**

Course Objectives :

1. To make them familiarize with e-marketing strategies.
2. To gain knowledge about the e-marketing models.
3. To acquire the various kinds of communication process in e-marketing.
4. To perform the various types of channels and intermediaries in e-marketing research.

SYLLABUS

UNIT– I (Hours: 12)

E-Marketing: Emergence – Environment – Strategic Planning – SWOT Analysis – Creating an E-Marketing Plan.

UNIT– II (Hours: 12)

Leveraging Techniques – Product –Price –Distribution – Relationship Marketing – Ethics and Legal Issues.

UNIT– III (Hours: 12)

Marketing Knowledge Management– Consumer Behaviour – Targeting online customers – Differentiation and Positioning Strategies.

UNIT– IV (Hours: 12)

E-Marketing Management – Creating Customer Value Online – Taxonomy for internet Products – Classification of online channel members.

UNIT–V (Hours: 12)

E-Marketing Communication– Issues – Internet Advertising – HPR – Direct Marketing – The Internet as a medium – CRM – Technological Readiness in Marketing.

Text Book:

1. Juddy Strauss and Raymond Frost – E- Marketing, Routledge Publications, 2018.
2. Rob Stokes - E Marketing : The Essential Guide to Online Marketing, Saylor Academy, 2016

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of E -Marketing, leveraging techniques and legal issues	K3
CO2	Outline the concepts of E-Marketing management, consumer behaviour and the importance of CRM	K2
CO3	Analyse the issues of E – Marketing, communication, E-advertising to create online customer value	K4

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : BUSINESS RESEARCH METHODS
Course Code : 22PCOC10 **Hours / Week: 5**
Semester : III **Credits: 5**

Course Objectives :

1. To gain knowledge about various types of research.
2. To know about the various types of tools for collecting the data.
3. To gain knowledge about the types of reports.

SYLLABUS

UNIT - I (Hours: 15)

Meaning of Business Research - Types of Research - Descriptive, Exploratory, Empirical, Historical and Case Study - Identification, Selection and Formulation of Research Problem - Research Design - Components of Research Design.

UNIT - II (Hours: 15)

Census - Sample - Sampling Techniques - Random and Non-Random Sampling - Sampling Frame - Size of the Sample - Sampling and Non-Sampling Errors.

UNIT - III (Hours: 15)

Collection of Data - Primary and Secondary Data - Tools for Collection of Data - Questionnaire - Personal Interview - Interview Schedule - Observation - Precautions to be taken while applying Tools - Pilot Study and Pre testing.

UNIT - IV (Hours: 15)

Analysis and Interpretation of Data - Hypothesis - Characteristics of a Good Hypothesis - Formulation and Testing of Hypothesis - Methods of Testing Hypothesis - Parametric and Non-Parametric tests - Test of Significance - 't' Test - 'F' Test - χ^2 Test - Correlation and Regression - Simple, Partial and Multiple - Analysis of Variance (Theory and Problems).

UNIT - V (Hours: 15)

Research Report - Types of Report - Target Audience - Steps in drafting a Research Report - Contents of a Research Report - Title Pages - Table of Contents - Body of the Report - Appendices - Bibliography - Footnotes.

Note: Distribution of marks shall be theory-80% and problems-20%.

Books for Study:

1. R. Kothari - Research Methodology, New Age International Publishers, New Delhi 2004.
2. N. Thanulingam- Research Methodology in Social Sciences, Himalaya Publishing Store, Mumbai, 2003.

Books for Reference:

1. D. Amarchand - Research Methods in Commerce, Emerald Publication, Chennai,
2. J. Anderson -Thesis and Assignment Writing, Wiley Eastern Ltd., New Delhi,1998
3. P. Ravilochanan- Research Methodology, Margham Publications, Chennai, 2003

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Illustrate business research, its design and sampling techniques	K2
CO2	Apply the methods of data collection using different techniques	K3
CO3	Construct and draft the business research report	K6

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : INCOME TAX LAW AND PRACTICE
Course Code : 22PCOC11 **Hours / Week: 6**
Semester : III **Credits: 5**

Course Objectives :

1. To acquire knowledge about theoretical concepts with illustrated problems under various heads of income.
2. To know the income tax rules and procedures and income tax authorities.
3. To inculcate practical knowledge about assessment of individuals.

SYLLABUS

UNIT – I (Hours: 18)

Basic Concepts - Definitions - Previous Year, Assessment Year, Income, Assessee, Person - Residential Status - Exempted incomes.

UNIT - II (Hours: 18)

Heads of income - Computation of salary income - Allowances - Perquisites.

UNIT - III (Hours: 18)

Income from House Property - Depreciation - Profits and Gains of Business or Profession.

UNIT - IV (Hours: 18)

Capital Gains - Meaning - Types - Exempted Capital Gains -Income from other Sources- Set off and Carry forward of losses.

UNIT – V (Hours: 18)

Deduction from Gross Total Income (meant for individual assesses alone) - Computation of Total Income - Assessment of Individuals.

Note: Distribution of marks between Theory and problems shall be 20% and 80% respectively.

Book for Study:

V.P Gaur and D.B. Narang- Income Tax Law and Practice, Kalyani Publications, New Delhi

Books for Reference:

1. Reddy T.S and A. Murthy - Income Tax Law and Practice, Margham Publications, Chennai
2. Dr. Vinod Singhania- Direct Taxes -Problems and Solutions, Taxmann Publications, New Delhi
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal - Income Tax Law and Practice, Sathyabhawan Publications
4. Dr.A. Jayakumar and C. Danapal - Income Tax Law and Practice,
5. Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publications

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the concepts of income tax and salary computation	K2
CO2	Examine the computation of capital gain, house property, Profit from business and profession.	K4
CO3	Analyse and compute total income and tax liability.	K4

Mapping of COs with POs

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.

Course Title : ADVANCED CORPORATE ACCOUNTING

Course Code : 22PCOC12 Hours / Week: 6

Semester : III Credits:6

Course Objectives :

1. To impart knowledge on the procedures of corporate accounting
2. To teach the students about the liquidating procedure of companies and holding company accounts
3. To learn the preparation of accounts of banking and insurance companies
4. To gain the knowledge about accounting standards

Unit I (Hours: 15)

Shares – Types of Share Capital – Issue of Shares – Issue at Par – Issue at Discount – Issue at Premium – Under and Over Subscription – Calls-in-Arrears – Call-in-Advance – Forfeiture of Shares – Effects of Pro-rata Allotment on Forfeiture of Shares – Surrender of Shares – Lien on Shares – Reissue of Forfeited Shares

Redemption of preference share – Provision of Companies Act – Implications of sections 80 and 80 A of the Companies Act – Capital profits and Reserve profits – Minimum Fresh Issue of shares.

UNIT – II (Hours:20)

Treatment of Profit or Loss Prior to Incorporation - Method of ascertaining Profit or Loss Prior to Incorporation – Basis of Apportionment of Expenses – Steps involved in ascertaining Pre and Post Incorporation Profits – Final Accounts of Companies - PART II : Form of Statement of Profit and Loss – Advance Tax – Tax Deducted at Source – Income Tax – PART I: Form of Balance Sheet – Contents of Balance Sheet – Accounting entries relating to Dividend - Transfer Reserve – Preliminary expenses – Managerial Remuneration

Final Accounts of Joint-Stock Companies-Statement of profit and loss account – Formation of balance sheet - Goodwill – Sources of Goodwill – Factors affecting Value of Goodwill – Profitability – Normal Rate of Return – Capital Employed – Methods of Valuation of Goodwill – Average Profits Methods - Calculation of Weighted Average – Super Profits Method – Annuity Method – Capitalisation Method – Valuation of shares – Method of Valuation of Shares – Net Assets Method – Factors to be Considered in Valuing the Assets – Valuation of Liabilities - Yield Method – Fair Value.

UNIT - III (Hours: 20)

Liquidation of Companies – Modes of Winding Up – Adjustments of Rights of Contributories – Order of Payment – Statement of Affairs – Deficiency or Surplus Account

Introduction- Advantages-Disadvantages-Wholly – owned Subsidiary Companies- Partly –owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation- Elimination of Investment in Shares-Minority Interest - Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities -Elimination of Common Transactions- Contingency Liabilities-Unrealized Profit-Current Accounts-Bonus Shares-Treatment of Dividend-Debentures of Subsidiary Company -Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares-Consolidated Profit and Loss Account-Company having a number of Subsidiaries. (Except inter-company holdings and chain holding)

Unit IV (Hours: 20)

Accounts of Banking Companies: Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve - CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

Unit V (Hours: 15)

Accounts of Insurance Companies: Types of Insurance-Annual Accounts-Life Insurance- Consideration for Annuities Granted-Balance Sheet-Determination of Profit -Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts.

Accounting Standards: Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting (Theory only)

Note: Question Paper shall cover 80% Problems & 20% Theory

Book for Study :

Reddy T.S and Murthy A – Corporate Accounting, Margham Publication, Chennai, Sixth Edition, 2007.

Book for Reference:

1. Jain S.P and Narang K.L – Corporate Accounting – Kalyani Publishers , New Delhi, 2015.
2. Gupta R.L and Radhaswamy M – Corporate Accounting, Sultan Chand, New Delhi, 2013.
3. Pillai R.S.N, Bagavathi and Uma S – Fundamentals of Advanced Accounting, S.Chand & Company Private Limited, New Delhi, 2010.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Solve the problems on issue and redemption of shares, final accounts and valuation of goodwill and shares	K3
CO2	Examine the liquidating procedure of companies and accounting of holding companies	K4
CO3	Construct the banking and insurance companies account and to discuss about accounting standards	K6

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S

Programme Title : M.Com.
Course Title : ELECTIVE II : HUMAN RESOURCE MANAGEMENT
Course Code : 22PCOEC2 Hours / Week: 4
Semester : III Credits:3

Course Objectives :

1. To understand the objectives and importance of human resource management.
2. To acquire knowledge about motivation and leadership.
3. To gain knowledge about personality development and organizational climate.

SYLLABUS

UNIT – I (Hours: 12)

Human Resource Management - Evolution - Objectives - Importance and Functions - Role of Human Resource Managers.

UNIT - II (Hours: 12)

Human Resource Planning - Meaning - Definition - Importance - Objectives - Recruitment - Selection - Training and Development of Human Resources - Job Analysis, Job Evaluation and Merit Rating - Job Satisfaction.

UNIT - III (Hours: 12)

Human Motivation - Meaning - Objectives - Importance - Types - Classification of Motives - Theories of Motivation - Maslow, Herzberg, X and Y, Victor H. Vrooms and Pareks- Leadership - Definition - Characteristics - Theories - Styles - Qualities of a Leader - Functions and Responsibilities of a Leader.

UNIT - IV (Hours: 12)

Performance Appraisal - Meaning, Objective and Importance - Process, Methods, Feedback, Barriers to Appraisal - Group Dynamics - Group Cohesiveness - Characteristics of effective Group - Informal group - Diagnosis of group behaviour- Morale.

UNIT – V (Hours: 12)

Organizational Climate: Components, Determinants, Types - Organizational Conflicts - Human Engineering - Quality of work life and Quality circles.

Book for Study:

S. V. Gankar and C.B. Memoria - Personnel Management, Himalaya Publishing House, Mumbai, 2007.

Books for Reference:

1. Keith Davis - Human Behaviour at Work (Management), McGraw- Hill Education, 1989.
2. P.C. Tripathe - Personnel Management and Industrial Relations, Sultan Chand & Sons, New Delhi.
3. K.K. Ahuja- Human Resource Management, Kalyani Publishers, New Delhi.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate HRM, its planning and process	K2
CO2	Outline the theories of motivation and morale	K3
CO3	Compile information relating to performance appraisal, group dynamics and organizational climate	K6

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : ELECTIVE II : INDUSTRIAL RELATIONS
Course Code : 22PCOESC2 Hours / Week: 4
Semester : III Credits: 3

Course Objectives :

1. To acquire knowledge about industrial relations.
2. To know about the role of trade unions in India.
3. To impart knowledge about various laws relating to industrial disputes, collective bargaining and strategic management.

SYLLABUS

UNIT - I (Hours: 12)

Industrial Relations – An Overview – Meaning and Objectives, Importance, Approaches to IR – Unitary, Pluralistic, Marxist – Development of IR System in India – Labour Management Relations – Trade Unionism – Industrial Conflicts.

UNIT – II (Hours: 12)

Trade unions – Meaning – Justification – Functions – Types – Problems – Trade Union Movement in India – Measures to strengthen Trade Unions – Trade Union Act – Registration and Recognition – Issues arising there off – Inter-Union Rivalry – Role of State and Politics of Mobilization – Judicial Activism, Labour Aristocracy and Segmentation of Labour Markets – Issues arising – Contract Labour and Contract Labour Abolition Act, Organized Unions Vs Unorganized Unions and Labour – Splintering of Unions – Central Trade Unions – Unionism in Emergent Sectors.

UNIT – III (Hours: 12)

Industrial Disputes Act – Industrial Disputes – Definition – Causes – Types – Prevention – Settlement – Conditions to Strike and Lockouts – Lay-off – Retrenchment and Closure – Conciliation – Adjudication – Laws relating to Standing Orders, Grievance Handling – Payment of Wages, Bonus – Rules and Regulations – Factories Act – Maternity Benefits Act – Amendments in various Acts.

UNIT - IV (Hours: 12)

Collective Bargaining – Definition – Importance – Pre-requisites – Union Bargaining Process – Types of Bargaining – Collective Bargaining in India – Joint Consultative Machinery – Workers participation in Management – Worker Ownership as Turnaround Management, ESOP, Profit Sharing, Quality of Work Life and Quality Circles, Worker Empowerment –Negotiations – Process, Strategies and Tactics, Theories, Models and Steps.

UNIT - V (Hours: 12)

Strategic Management of Industrial Relations – Alternative Strategies in Labour Management Relations – Labour Laws in the context of Structural Changes – Industrial Relations in Turnaround Management – Globalization, Liberalization, Mergers and Acquisitions – New Manufacturing Reforms and their implications for Labour Forces, SILO AFL – CIO International Co-ordination amongst Unions as response to Internationalization and Global Markets. .

Books for Reference:

1. P.C.Tripathi – Personnel Management and Industrial Relations, Sultan Chand & Sons, New Delhi.
2. E.H McGrath – Industrial Disputes
3. C.S Venkataratnam – Globalization and Labour Management
4. N.D Kapoor – Elements of Industrial Law, Sultan Chand & Sons, New Delhi.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the industrial relations and its importance.	K2
CO2	Outline the concepts of trade unions, labour aristocracy and segmentation of labour markets.	K2
CO3	Explain the concepts of industrial disputes and laws relating to industrial disputes.	K3
CO4	Apply the techniques for collective bargaining and joint consultative machinery	K3
CO5	Analyse the strategic management of industrial relations, globalization and liberalization.	K3

Mapping of COs with POs:

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Programme Title : M.Com.
Course Title : ELECTIVE III :ENTREPRENEURIAL DEVELOPMENT
Course Code : 22PCOEC3 Hours / Week: 5
Semester : III Credits: 3

Course Objectives :

1. To serve as an invaluable guide to those who want to be an entrepreneur.
2. To know the financial institutions providing support to entrepreneur.
3. To know the non-financial support provided by the government.

SYLLABUS

UNIT – I (Hours: 10)

Entrepreneur - Nature and Characteristics - Qualities - Types - Functions - Motives for starting an enterprise - Entrepreneurial Motivation - Theories -Maslow and McClelland – Factors affecting Entrepreneurial Growth.

UNIT - II (Hours: 13)

Entrepreneurship- Women Entrepreneurship - Rural Entrepreneurship - Theories of Entrepreneurship - Entrepreneurial development programmes - Institutions for Entrepreneurship Development: MDI, NIESBUD, EDII, IED, STEP, CED, NAYE.

UNIT - III (Hours: 14)

Establishing Enterprise -Start-up Process - Project Identification - Classification - Formulation -Design and Network Analysis - Preparation and Appraisal of Project Report - Selection of Site, Factory Design and Layout - Legal Considerations- Basic Start-up Problem

UNIT - IV (Hours: 13)

Institutional Finance to Entrepreneurs - National Small Industries Corporation(NSIC), Small Scale Industries Board(SSIB), Small Industries Development Corporations(SIDCO), Small Industries Service Institute(SISI), District Industrial Centre (DIC), Tamil Nadu Industrial Investment Corporation(TIIC) and Commercial Banks.

UNIT - V (Hours: 10)

Growth of Entrepreneurship after Globalization in India -Role of Entrepreneur in Economic Development in India –Entrepreneurship in Developing Countries - International Entrepreneurship - Nature - Importance - Incentives and Barriers.

Books for Reference:

1. Dr. C.B.Gupta and N.P.Srinivasan - Entrepreneurial Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi, 2008. **(Units I & III)**
2. S.S.Khanka - Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2007. **(Units II & IV)**
3. R. V. Badi and N. V. Badi- Entrepreneurship, Vrinda Publications, 2011. **(Unit V)**
4. Vasant Desai - Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, 2011.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the concepts of entrepreneurial Development, motivation and its various theories	K2
CO2	Examine the importance of EDPs and the institutions financing and developing entrepreneurship	K4
CO3	Evaluate start-up process, project identification, implementation and international entrepreneurship.	K5

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : ELECTIVE – III-CORPORATE SOCIAL RESPONSIBILITY
Course Code : 22PCOESC3 Hours / Week: 5
Semester : III Credits: 3
Course Objectives :

1. Facilitate the learner understand the key concepts of CSR
2. To learn about the concepts of CSR Development, types, strategy and Theories
3. To acquire knowledge on Ethics and Codes of CSR

SYLLABUS

Unit I (Hours: 15)

Corporate Social Responsibility- Definition- concept- linkages to development Growth of CSR- historical & contemporary perspectives, National & International scenario Factors influencing growth of CSR in societies ideological, socio-economic, legal & environmental perspectives - Government initiatives for promoting CSR Impact of globalization & liberalization on CSR initiatives.

Unit II (Hours: 15)

CSR & Development: - CSR activities–nature, types, impact on development programmes - CSR & development organisations – relationships, functioning & Impact on organisational functioning- Stakeholders’ Participation & Perspectives about CSR.

Unit III (Hours: 15)

CSR Strategy and Leadership 13 Corporate motivations & Behaviour for CSR – factors influencing national & international perspectives Theories & principles of CSR- Corporate governance-style, leadership & CSR- CSR Strategies-objectives, approaches, roles and tasks of a corporate managers -Strategic corporate planning - steps to make CSR Work for Business Corporate Social Responsibility: programmes & initiatives – National and International

Unit IV(Hours: 15)

Ethics, CSR & Corporate Behaviour:- Ethical philosophy, Corporate reputation, the Gaia hypothesis Environmental sustainability & CSR–Redefining sustainability, the Brundtland report & critique, Distributable Sustainability, Sustainability & the cost of capital CSR

Unit V (Hours: 15)

Standards and Codes (ISO – 14001, OHSAS – 18001- SA – 8000, OECD Guidelines for Multinational Companies- Global Compact, AA – 1000, BS / ISO Guideline on CSR Management ISO-26000) - Evaluating & reporting performance of CSR initiatives - Social accounting, environment audits and performance measurement.

Books for Study:

1. Sanjay K Agarwal (2008), Corporate Social Responsibility, SAGE Publications, New Delhi
2. David E Hawkins, 2006, Corporate Social Responsibility , Palgrave Macmillan, New York
3. Raman Mullerat (2011), The Corporate Governance of the 21st Century, Aspen Publishers, UK

Books for Reference:

1. Wayne Visser (2014), Transforming Corporate Social Sustainability and Responsibility, Springer Heidelberg, New York, London
2. Ataur Rahman Belal (2008), Corporate Social Responsibility in Developing Counties, Ashgate
3. Grayson D., Hodges A. (2004). Corporate Social Responsibility- Seven Steps to Make Corporate Social Responsibility Work for Your Business. UK: Greenleaf Publishing Limited
4. Narang R.K. (2009). Corporate Social Responsibility - Replicable Models on Sustainable Development. New Delhi: The Energy & Resources Institute.
5. William B Werther, Jr, David Chandler, 2010 Strategic Corporate Social Responsibility, Stakeholders in a Global Environment, Second Edition, SAGE Publications, New Delhi

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the concepts, types and functions of CSR	K4
CO2	Apply the theories of CSR and corporate behaviour in the organization	K3
CO3	Evaluate the ethics and the concepts of standards and codes of CSR	K5

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Sc. DATA SCIENCE
Course Title : EDC : APPLIED BUSINESS RESEARCH
Course Code :22PCOEDC **Hours / Week: 4**
Semester : III **Credits: 4**
Course Objectives :

1. To acquire knowledge about various types of research.
2. To understand about the various types of tools for collection and analysis of data.
3. To impart knowledge about report writing.

SYLLABUS

UNIT – I

Business Research: Meaning & Scope of Business Research – Research Process – Approaches to Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design.

UNIT – II

Sampling: Merits & Limitations of Sampling – Essentials of Sampling – Methods – Probability & Non-Probability Sampling – Sampling Errors.

UNIT – III

Collection of Data: Primary and Secondary Data – Tools for Collection of Data – Questionnaire – Schedule – Observation & its types.

UNIT – IV

Data Analysis: Hypothesis – Characteristics of a Good Hypothesis – Parametric and Non-Parametric tests — ‘t’ Test – ‘F’ Test – χ^2 Test – Analysis of Variance – Correlation and Regression.

UNIT – V

Report Writing : Significance of Report Writing – Steps in Writing Report – Layout of Research Report – Types of Report – Mechanics of Writing a Research Report – Precautions for Writing a Research Report.

Note : Distribution of Marks shall be Theory – 80% and Problems – 20%.

Text Book :

1. C.R. Kothari– Research Methodology, New Age International Publishers, New Delhi 2004.

Reference Books:**(Units I , II, III & V)**

1. D.Amarchand–Research Methods in Commerce, Emerald Publication, Chennai.
2. J.Anderson –Thesis and Assignment Writing, Wiley Eastern Ltd., New Delhi.
3. N.Thanulingam –Research Methodology in Social Sciences, Himalaya Publishing Store, Mumbai, 2003.

(Unit IV)

4. P. Ravilochanan– Research Methodology, Margham Publications, Chennai, 2003.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarize the concepts of Business Research Process and design	K2
CO2	Apply the techniques of sampling for data collection	K4
CO3	Apply tools for the analysis of data and evaluate the findings for report presentation	K4, K6

Programme Title : M.Com.
Course Title : EXTRA DISCIPLINARY COURSE: COST ACCOUNTING
Course Code : 22PCOEDSC Hours / Week: 4
Semester : III Credits: 4

SYLLABUS

Course Objectives :

1. To know the importance and the preparation of cost sheet.
2. To understand the methods of valuing material issues and wage payments.
3. To get knowledge about overhead classification and process costing

SYLLABUS

UNIT – I (Hours: 12)

Meaning – Elements of Cost – Preparation of Cost Sheet.

UNIT – II (Hours: 12)

Stock levels – EOQ – Inventory Turnover Ratios – Methods of valuing Material Issues.

UNIT – III (Hours: 12)

Labour – Systems of Wage Payment – Labour turnover.

UNIT – IV (Hours: 12)

Overhead Classification – Allocation and Absorption.

UNIT – V (Hours: 12)

Process Costing – Treatment of Normal and Abnormal losses – Joint products and By products.

Book for Study:

T.S. Reddy and A. Murthy –Cost Accounting

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of cost accounting and stores ledger	K3
CO2	Outline the maintenance of stock levels and payment of wages	K3
CO3	Illustrate the allocation and absorption of overheads	K2
CO4	Analyse the process account, joint products and by products	K4

Programme Title : M.Com.
Course Title : ADVANCED FINANCIAL MANAGEMENT
Course Code : 22PCOC13 Hours / Week: 6
Semester : IV Credits: 5

Course Objectives :

1. To understand the theoretical framework of financial management in business corporations
2. To make an in depth analysis of various sources of financing and to acquaint them the capital structure theories
3. To acquaint the students with types of leverages and the dividend theories
4. To impart knowledge of managing assets of the company

SYLLABUS

UNIT – I (Hours: 18)

Financial Management: Meaning, Nature and Scope of Finance - Objectives of Financial Management - Profit Maximization, Wealth Maximization - Finance Functions: Traditional Approach, Modern Approach - Financial management & other functional areas – Methods & tools of Financial management

Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India (Theory)

Cost of Capital - Meaning and Significance - Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings - Overall Cost of Capital.

UNIT – II (Hours: 18)

Sources of finance & financial planning: Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance

Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories

Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis -

UNIT – III (Hours: 18)

Dividend Policy: Meaning, Nature and Forms of Dividends - Factors Influencing Dividend Policies - Dividend Theories: Dividend Relevance - Walter's Model and Gordon's Model - Dividend Irrelevance - MM Hypothesis.

UNIT – IV (Hours: 18)

Nature of capital budgeting Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows -Capital Budgeting Decisions: Capital Budgeting Evaluation Techniques: Payback Period, Accounting Rate of Return - Discounted Cash Flow Criteria: Net Present Value, Internal Rate of Return and Profitability Index. (Problems)

Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting (Theory)

UNIT – V (Hours: 18)

Working Capital – Concepts -Types-Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios (Theory)

Management of assets: Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis

Note: Distribution of marks between Theory and problem shall be 30% and 70% respectively.

Book for Study:

1. R. K. Sharma and Shashi K. Gupta - Practical Problems in Management Accounting and Financial Accounting, Kalyani Publishers, Fourth Edition, 2007.
2. Dr. A. Murthy – Financial Management – Margham Publications, 2018.

Books for Reference:

1. I.M. Pandey- Financial Management, Vikas Publishing House, New Delhi, Eighth Edition.
2. Prasanna Chandra- Financial Management, Theory and Practice, Tata McGraw Hill Publishing, New Delhi, Sixth Edition, 2006.
3. R.M.Srivastava-Financial Management
4. P.K .Sharma and Shashi K. Gupta -Financial Management, Kalyani Publishers, New Delhi, 2000.
5. Dr. V.R. Palanivelu- Financial Management (Theory, Problems and Solutions), S. Chand & Company, New Delhi, 2014.
6. Dr. S.N. Maheswari- Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2007.
7. Khan M.Y. and Jain P.K. - Financial Management (Text and Problems).

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarize the theoretical framework of financial management	K2
CO2	Demonstrate the various sources of financing and the theories of capital structure	K2
CO3	Examine the types of leverages and the dividend theories	K4
CO4	Evaluate about capital budgeting decisions and working capital management	K6

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S

Programme Title : M.Com.
Course Title : CONSUMER BEHAVIOUR
Course Code : 22PCOC14 **Hours / Week: 6**
Semester : IV **Credits: 5**

Course Objectives :

1. To inculcate knowledge about Consumer Behaviour. Market Segmentation, Consumer Perception and Personality
2. To learn about the concepts of consumer attitude , consumer behaviour and marketing communication.
3. To acquire knowledge Cultural, social and group influence on consumer behaviour and consumer decision making process.

SYLLABUS

UNIT – I (Hours :18)

Consumer Behaviour – Definition, Consumers and Customers, Buyers and Users, Organisations as Buyers- Consumer Behaviour and its Applications in Marketing.

Marketing Segmentation and Positioning- Requirements for Effective Segmentation- Positioning Strategy-Consumer Motivation- Introduction, Needs and Goals, motivational Conflict, Defense Mechanisms, Motive Arousal, Motivational Theories, Maslow’s hierarchy of needs

UNIT – II (Hours :18)

Consumer Perception- Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions

Consumer Personality: Introduction, Self-concept, personality Theories, Brand Personality, emotions

UNIT – III (Hours :18)

Consumer Attitudes- Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies

Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communications Process, Interpersonal Communication, Persuasive Communications, source, message, message appeals, communication feedback

UNIT – IV (Hours :18)

Cultural Influences on Consumer Behaviour: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications

Social Class and Group Influences on Consumer Behaviour: Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols, Source of Group Influences, Types of Reference Groups, Nature of Reference Groups, reference Group Influences, Applications of Reference Group Influences

UNIT – V (Hours :18)

Consumer Decision-making Process – Introduction, Problem Recognition, Information Search, Evaluation of Alternatives - Outlet Selection, and Purchase, Post Purchase Behaviour.

Books for Study:

1. P.C. Jain/Monika Bhatt - Consumer Behaviour, S.Chand Publication.
2. Varsha Jain/ DuareSchultx Jagadish Sheth - Consumer Behaviour, Pearson Education India.

Books for Reference:

1. Leon G. Schiffman, Joseph Wisenblit, S. Ramesh Kumar - Consumer Behaviour, Pearson Education.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the concepts of consumer behaviour and its application for marketing and market segmentation	K2
CO2	Determine consumer perception, personality and their attitude	K5
CO3	Identify the concepts of consumer behaviour and marketing communication	K2
CO4	Analyse the cultural, social class and group influences on consumer behaviour	K4
CO5	Examine the consumer decision-making process	K4

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Programme Title :M.Com.
**Course Title :ELECTIVE - IV: INVESTMENT AND PORTFOLIO
MANAGEMENT**
Course Code :22PCOEC4 Hours / Week:6
Semester :IV Credits: 3

Course Objectives :

1. To gain knowledge about different investment alternatives.
2. To understand the methods of trading in Stock Exchange.
3. To familiarise with the guidelines of SEBI.

SYLLABUS

UNIT – I (Hours :18)

Nature, Meaning and Scope of investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

UNIT – II (Hours :18)

Capital Market – New issue Market and Stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT – III (Hours :18)

Fundamental and Technical analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT – IV (Hours :18)

Investment Alternatives – Investment in Bonds, Equity Shares, Preference Shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident Fund – Unit Trust – National Saving Scheme – LIC.

UNIT – V (Hours :18)

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

Book for Study:

Investment Management – Avadhani, Himalaya Publishing House, 8th Edition, 2011

Books for Reference:

1. Investment Management – Preeti Singh, Himalaya Publishing House, 2010
2. Investment Management – V. K. Bhalla .S.Chand Company, 2008
3. Investment Management – Dr. R. P. Rustogi, Sultan Chand & Sons, 2021

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the importance of investment and the role of SEBI	K2
CO2	Analyse the capital market and undertake technical analysis of securities	K4
CO3	Examine the portfolio investment process	K4

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : ELECTIVE IV: CAPITAL MARKETS
Course Code : 22PCOESC4 **Hours / Week: 6**
Semester : IV **Credits: 3**

Course Objectives :

1. To introduce to students the concept of financial markets
2. To teach the various aspects of regulation of Indian capital market
3. To teach the working mechanism of primary market
4. To enable the students to learn the working mechanism of Stock exchanges
5. To enable the students to learn the concept of underwriting and IPO

SYLLABUS

UNIT - I (Hours: 18)

Introduction: Financial markets - Definition - Role - functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth - Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares - Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds.

UNIT - II (Hours: 18)

Regulation of Indian Capital Market: Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives - Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading - Rationale - Insiders - Insider information - Connected persons.

UNIT - III (Hours:18)

Primary Market: Meaning - NIM Vs Secondary Market - Methods of New Issue - Intermediaries in the new issues market - SEBI Guidelines on Primary Market - Listing - Agreement - Benefits - Consequences of Non-listing

UNIT - IV (Hours:18)

Stock Exchange: History - Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hong Kong and Tokyo Stock Exchanges.

UNIT - V (Hours:18)

Underwriting and IPO: Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including e-IPO - Reverse book –

building – Depository services - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Online Stock Trading

Books for Study:

1. Frank J, Fabozzi, Franco Modigliani, ‘Capital Markets Institutions and Instruments, Prentice Hall, New Delhi, 2000.
2. Gurusamy, 'Capital Markets', Vijay Nicole Imprints, Chennai, 2014.
3. Mahesh Kulkarni & Dr. Suhas Kulkarni, ‘Capital Markets and Financial Services’, Nirali Publications, Mumbai, 2001.
4. Rajesh Chakraborty, Sankar D.E, ‘Capital Markets in India, Sage Publications, New Delhi, 2011.

Books for Reference:

Moorad Choudhry, ‘Capital Market Instruments, Analysis and Valuation’, FT Press, New York, 2014.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the concept of financial markets and regulation of Indian capital market	K2
CO2	Examine the working mechanism of primary market and Stock exchanges	K2
CO3	Explain about underwriting and IPO	K5

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S

Programme Title : M.Com.
Course Title : ELECTIVE V: ORGANISATIONAL BEHAVIOUR
Course Code : 22PCOEC5 Hours / Week: 6
Semester : IV Credits: 3

Course Objectives :

1. To enable the students to know about the aspects of organizational behaviour and the attitude and approaches of the organization in current scenario
2. To provide exposure to the students about personality and motivation theories
3. To learn about the organizational structure and change
4. To make them understand the organizational communication skills and organisational climate

SYLLABUS

UNIT I (Hours: 18)

Introduction: Definition, nature and importance of Organizational behaviour, historical background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, behaviouristic and cognitive) limitations of Organizational behaviour

UNIT II (Hours: 18)

Perception, attitudes and values: Perception - importance and factors influencing perception, interpersonal perception - Learning – classical, operant & social cognitive approaches, managerial implications - Emotions – emotional intelligence – Attitudes – values and attitudes, behaviour relationship – sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude

UNIT III (Hours: 18)

Personality and motivation theories: Personality – types-factors influencing personality theories – trait theories – the big five personality model, significant personality traits suitable to the workplace (personality & job fit theory) personality test & their practical applications - Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzberg's two factor model theory), the process theories (Vrooms expectancy and porter and lawler model) contemporary theories – equity theory of work motivation.

UNIT IV (Hours: 18)

Organizational structure: Organizational structure formation – groups in organizations - influence group dynamics - Organizational change – meaning and definition and nature of organizational change, types of organizational change forces that act as stimulants to change, how to overcome the resistance to change, approaches to organizational change, Kurt Lewin's three step model, Kottlers 8 steps plan for implementing change.

UNIT V (Hours: 18)

Communication – communication, function, process, barriers, forms-Stress management – stressors in work place, individual differences an experiencing stress – managing workplace stress.

Organizational Climate – Introduction- Concept – Significance - Organisational Climate vs. Organisational Culture – Dimensions & Determinants of Organisational Climate

Books for Study

1. Kanka S.S – Organisational Behaviour, S. Chand & Company, New Delhi, 2002.
2. Aswathappa K., Organizational Behaviour, Himalaya Publishing House, Mumbai, 2016.

Books for Reference

1. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill, 2007.
2. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill, 2004.
3. Prasad L.M, Organizational Behaviour, Sultan Chand & Sons, New Delhi, 2019

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Evaluate the concepts of organizational behaviour and the attitude and approaches of the organization in current scenario	K5
CO2	Illustrate about personality and motivation theories	K2
CO3	Assess about the organizational structure and change	K5
CO4	Develop Communication skills and appraise the organisational climate	K3, K5

Mapping of COs with POs

PO \ CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S

Programme Title : M.Com.

Course Title : ELECTIVE V: SERVICE MARKETING

Course Code : 22PCOESC5 Hours / Week: 6

Semester : IV Credits: 3

Course Objectives

1. To understand the importance of service sector in the business.
2. To identify the challenges in marketing of services.
3. To impart knowledge about the role of technology in service marketing.

SYLLABUS

UNIT –I(Hours: 18)

Definition of Service – The Service Revolution – Goods Vs Service – Classification of Services – The Service Sector– Global and Indian Scenario.

UNIT –II(Hours: 18)

Integrated Services Management – Understanding the competitive environment of services – Designing and Developing of services– Creating the service product – Understanding the Service Life Cycle – Service Branding– Pricing for services – Promoting the services.

UNIT –III(Hours: 18)

Service delivery process – The service encounter– The Triad – The people in service – Managing the service employee – Service Theatre – Service cape and Physical Evidence in Service – Service delivery systems in Place, Cyberspace and Time.

UNIT –IV(Hours: 18)

Managing the Service Customer – Defining and Measuring Customer Satisfaction – Service Quality – Concept, Measurement and Model – Parsuraman’s Serv-Qual Model – Analysing Service gaps – Failure and Recovery Strategies – Customer Retention in services.

UNIT –V(Hours: 18)

Service Quality Gap Model – Gronross Model of Service Quality (Internal Marketing, External Marketing and Interactive Marketing) – Application of Service Marketing to Hospitals, Educational Institutions and Tourism Industry – Challenges in Marketing of services.

Books for Reference:

1. Rajendra Nargundkar– Service Marketing, McGraw Hill Education, 3rd Edition, 2010
2. Valerie Zeithaml and Mary Jo Bitner– Service Marketing, Tata & Hill, New Delhi,2010
3. Christopher Lovelock, JochenWiertz and Jayanta Chatterjee – Service Marketing, Seventh Edition, 2015
4. Sahoos and Sinha– Service Marketing, Himalaya Publication, New Delhi, 2005
5. Jha– Service Marketing, Himalaya Publication, Chennai, 1998

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarize the concepts of service marketing and integrated service management	K2
CO2	Analyse the service delivery process and managing customer retention	K4
CO3	Examine the concept of service quality gap model and its challenges	K4

Mapping of COs with POs

PO CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S

Programme Title : M.Com.
Course Title : PROJECT REPORT AND VIVA VOCE
Course Code : 22PCOPC **Hours / Week: 6**
Semester : IV **Credits: 4**

Guidelines for Project Work:

(a) Topic:

The topic of the Project work shall be assigned to the candidate at the beginning of the 3rd Semester.

(b) No. of copies of the Project Report:

The students should prepare two copies of the project report and submit the same for the evaluation by Examinations. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

(c) Format to be followed:

Format for the preparation of project report should include

1. Title Page
2. Bonafide Certificate
3. Declaration
4. Acknowledgement
5. Table of Contents
6. List of Tables
7. List of Exhibits
8. Chapters
9. Bibliography

SCHEME OF EXAMINATION

External	- 70
Internal Assessment	- 30
<hr/>	
Total	100 Marks

External Assessment	
Project	50
Viva Voce	20
Total	70

Internal Assessment	
Project Assessment	15
Participation in discussion	10
Presentation	05
Total	30