

NEHRU MEMORIAL COLLEGE [AUTONOMOUS]
(Affiliated to Bharathidasan University)
PUTHANAMPATTI – 621 007.

P.G AND RESEARCH DEPARTMENT OF COMMERCE

M.Com., COMMERCE

SYLLABUS

UNDER CHOICE BASED CREDIT SYSTEM [CBCS]

[FOR THE CANDIDATES ADMITTED FROM THE YEAR 2015-2016 ONWARDS]



NEHRU MEMORIAL COLLEGE (AUTONOMOUS), PUTHANAMPATTI 621 007.
M COM. Course Structure under CBCS
(For the candidate admitted from the year 2015-16 onwards)

Sem	Course Code	Course	Course Title	Hrs/Week	Credit	Marks		Total
						Int.	Ext.	
I	15PC101	CC-I	Managerial Economics	6	5	40	60	100
	15PC102	CC-II	Dynamics of Entrepreneurial Development	6	5	40	60	100
	15PC103	CC-III	Organisational Behaviour	6	4	40	60	100
	15PC104	CC-IV	Advanced Cost and Management Accounting	6	4	40	60	100
	15PC105	CC-V	Retail Marketing	6	4	40	60	100
			TOTAL		30	22	200	300
II	15PC206	CC-VI	Advanced Financial Management	6	5	40	60	100
	15PC207	CC-VII	Strategic Management	6	5	40	60	100
	15PC208	CC-VIII	International Marketing	6	4	40	60	100
	15PC209	ECC-I	Advanced Business Statistics & Quantitative Technique	6	4	40	60	100
	15PC210	OEC-I	Accounting for Executives	6	4	40	60	100
			TOTAL		30	22	200	300
III	15PC311	CC-IX	Advanced Corporate Accounting	6	5	40	60	100
	15PC312	CC-X	Research Methodology	6	5	40	60	100
	15PC313	CC-XI	Security Analysis & Portfolio Management	6	4	40	60	100
	15PC314	ECC-II	Personality Development	6	4	40	60	100
	15PC315	ECC-III	E-Commerce Concepts and models	6	4	40	60	100
			TOTAL		30	22	200	300
IV	15PC416	CC-XII	Services Marketing	6	5	40	60	100
	15PC417	CC-XIII	Income Tax Law & Practice	6	5	40	60	100
	15PC418	CC-XIV	Human Resource Management	6	5	40	60	100
	15PC419	CC-XV	Project Work	6	5	40	60	100
	15PC420	ECC-1V	Information Technology for Management	6	4	40	60	100
		TOTAL		30	24	200	300	500
		GRAND TOTAL		120	90	800	1200	2000

M.Com (CBCS)

(For the Candidate to be admitted from the year 2015 onwards)

Course	Total Paper	Hours	Credit
Core Course – CC	15	90	75
Elective Core Course – ECC	04	24	16
Inter Disciplinary Course – IDC	01	06	04
TOTAL	20	120	90

NEHRU MEMORIAL COLLEGE (AUTONOMOUS)

PUTHANAMPATTI 621 007

PG AND RESEARCH DEPARTMENT OF COMMERCE

Minutes of the Board of Studies Meeting for M.Com., Degree held on 06.02.2015 at 2.30 P.M. in the Department of Commerce.

Chairman: Dr. V.SELVARAJ – Head, Department of Commerce

Members Present:

Dr.S.RAJKUMAR	- University Nominee
Mr.R.RAJARAM	- FCA - Subject Expert
Dr.P.KANAGARAJ	- Alumni – Research Advisor
Dr.T.JAYAPRAKASAM	- Principal
Dr.S.MURUGESAN	- Associate Professor
Dr.M.MARY ANBUMATHI	- Assistant Professor
Dr.T.GAYATHRI	”
Dr.I.SUMATHI	”
Mr.C.KALYANKUMAR	”
Ms.A.JANNATHUL FIRTHOES	”
Mrs.M.G.PRASANNA VANITHA	”
Ms.V.BAGGIYAPRIYA	”
Ms.K.TAMILSELVI	”

The proposed course structure under CBCS pattern is (2015 onwards) discussed and the following core and allied courses are identified and accepted for the I, II, III and IV semester. The draft syllabus for following courses is approved.

**M.COM CBCS
CORE COURSE-I**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
1	15PC101	MANAGERIAL ECONOMICS	6	5

OBJECTIVE:

- (i) To make the students understand the application of Economic tools and logical method to business decision.
- (ii) To know more about abstract theory and managerial practice.

UNIT -1

Managerial Economics – Meaning, Definition – Nature, Scope and Application – Its relationship with other disciplines - Role of Managerial Economist, Determinants of demand – Demand Analysis and Forecasting Methods – Demand Forecasting.

UNIT – 2

Production function – Law of Return to scale – Economies of scale – Cost concepts - Cost Function – Short run Cost, Long run Cost – Cost Output functions – Cost control and cost reduction.

UNIT – 3

Price Policies and Practices – Price and output decisions under Perfect Competition – Oligopoly, Monopoly and Monopolistic competition – Price discrimination – Pricing objectives - Pricing of Durable products – Perishable goods – Price as a tool of competition.

UNIT – 4

Profit Management – Concept and meaning - Nature – Theories - Measurement of Profit – Break – Even Analysis - Profit Policies – Profit Planning and Forecasting.

UNIT – 5

Business Cycle – Role of Economic Forecasting in Business – Gross domestic product and Gross national product – Concept and their relevance in economic growth – Trends in National Income estimates and utility, Saving and Investment – Concept related to liberalization, Privatisation and Globalisation.

TEXT BOOK:

Managerial Economics, R.L.Varshney and K.L.Maheswari, Sultan Chand & Co.Ltd., New Delhi 2004.

BOOKS FOR REFERENCE:

- ❖ Managerial Economics, Joel Dean, Tata MCGraw Hill, New Delhi, 2002.
- ❖ Managerial Economics, Samuel, Paul and G.S.Gupta, Prentice Hall of India, New Delhi, 2003.
- ❖ Managerial Economics, S.Sankaran, Margham Publications, Chennai, 2013
- ❖ Managerial Economics, R.Cauvery,Sudha Nayak & others – S.Chand & Sons,Delhi,2010.

**M.COM CBCS
CORE COURSE-II**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
1	15PC102	DYNAMICS OF ENTREPRENEURIAL DEVELOPMENT	6	5

OBJECTIVES:

- (i) To make the student gaining the knowledge about the Entrepreneurial Development Program and project formulation.
- (ii) To develop the entrepreneurial knowledge and skill through understanding of the concepts in entrepreneurial development.

UNIT – 1

Meaning of entrepreneurship – Qualities of entrepreneur – Function of entrepreneur – Types of entrepreneur – Rural entrepreneurship – Women entrepreneurship – Problems and prospects.

UNIT – 2

Meaning of EDP – Need – Objectives – Phases of EDP – Special Agencies and schemes – Factors affecting entrepreneurial growth.

UNIT – 3

Project management – Meaning – Search for a business idea – Project identification – Project formulation – Project design and net work – Project report – Project appraisal – Project life cycle.

UNIT – 4

Feasibility analysis – Techno Economic analysis – Market and demand analysis – Financial analysis – Profitability analysis – Social Cost Benefit analysis.

UNIT – 5

Project Financing – Sources of Development Finance Institutional Finance to Entrepreneurs – Specific.

TEXT BOOK

Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi.

BOOKS FOR REFERENCE:

- ❖ P.Saravanavel, Entrepreneurship Development Principles, Policies and Programme
- ❖ S.S.Khanka, Entrepreneurial Development , S.Chand & Co/. New Delhi
- ❖ C.B.Gupta, N.P.Srinivasan, Entrepreneurial Development, Sultaan Chand & Sons, New Delhi.

**M.COM CBCS
CORE COURSE-III**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
1	15PC103	ORGANIZATIONAL BEHAVIOUR	6	5

OBJECTIVE:

- (i) To know the student more about labour – management relationships.
- (ii) To offer the basic knowledge about identifying individual differences, understanding group behavior and to manage conflicts.

UNIT – 1

Organizational Behaviour – Definition – Scope – Importance – OB process – Models of OB – Challenges facing management – Industrial evolution – Scientific Management – Hawthorne studies.

UNIT – 2

Individual Behaviour – Psychological processes and Behavioural Issues – Ability – Personality – Learning – Perception – Managerial implications – Motivation – Definition – Nature – Importance – Morale.

UNIT – 3

Group behavior –Definition – Features – Theories – Types – Group norms – Group cohesion – Inter – group behavior and Inter group conflicts – Organizational conflict.

UNIT – 4

Leadership – Style and Functions – Theories – Communication – Meaning – Process – Channels – Need – Barriers to communication – Suggestions to Effective communication.

UNIT – 5

Dynamics of organization – Organizational Structure – Organizational Culture – Organizational Change and Development – Organizational Effectiveness.

TEXT BOOK:

L.M.Prasad, Organizational Behaviour, Sultan Chand & Co., New Delhi, 2004

S.S.Khanka, Organizational Behaviour, S.Chand & Co. New Delhi, 2004

BOOKS FOR REFERENCE:

- ❖ Fred Luthans, Organizational Behaviour, McGraw Hill Book Co. New Delhi, 1995
- ❖ Stephen P.,Robbins, Organizational Behaviour, Prentice Hall of India, New Delhi,1997
- ❖ Keith Davis, Human Behaviour at Work, McGraw Hill Book Co., New Delhi,1997
- ❖ Judith R.Gordon, A Diagonistic Approach to Organizational Behaviour, Allyn and Bacon, Co.,1995

**M.COM CBCS
CORE COURSE-IV**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
I	15PC104	ADVANCED COST AND MANAGEMENT ACCOUNTING	6	5

OBJECTIVES:

- To provide the information for cost control and the importance of marginal costing and its applications
- To enable the students understand concepts and application of financial management tools.

UNIT -1

Cost Management System – Activity based costing – Cost control and cost reduction – Uniform costing and inter – firm comparison – Cost audit – Types – Appointment of Cost auditor – rights – duties and responsibilities of Cost auditor.

UNIT – 2

Cost concepts and classification – Statement of Cost – Tenders or Quotations.

UNIT – 3

Process Costing – Normal loss – Abnormal loss and gain – Equivalent production and its calculation – Joint products and By – products.

UNIT – 4

Ration analysis – Meaning – Advantages – Limitations – Classification of ratios.

UNIT – 5

Marginal Costing Techniques – Its application in decision making – Standard costing and Variance analysis – Material variance – Labour Variance – Overheads Variance – Sales Variance.

(Theory 25% and Problems 75)

TEXT BOOK:

Cost and Management Accounting, S.P.Jain and K.L. Narang, Kalyani Publishers, New Delhi.

BOOKS FOR REFERENCE:

- ❖ Cost Accounting, Arora, Khana, Panday and Ahuja, S.Chand & Co., New Delhi.
- ❖ Cost and Management Accounting, P.V.Rathnam, Tata McGraw Hill, New Delhi.
- ❖ Cost and Management Accounting S.N.Maheswari, Sultan Chand & Co., New Delhi.

**M.COM CBCS
CORE COURSE-5**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
1	15PC105	RETAIL MARKETING	6	5

OBJECTIVES:

- (i) To give the students a clear introduction and understanding of retail marketing in order to apply the retail business effectively.
- (ii) To know the marketing concepts in retailing and retailing structure.

UNIT -1

Introduction to retailing – Definition – Nature – Classification – Growing importance of retailing – Factors influencing retailing – Functions of retailing – Socio economic forces – Technological – Competitive – Economic forces of retailing.

UNIT – 2

Marketing concepts in retailing - Consumer Purchase behavior – Cultural and social group influence on consumer purchase behavior – retail life cycle concept.

UNIT – 3

Retail store location – Traffic flow analysis – Population and its mobility – Exteriors and layout – Customer traffic flows and pattern – Creative display.

UNIT – 4

Merchandise planning – Stock turns, Credit management, Retail pricing , Return on per.sq.feet of space – Retail promotion – staying ahead of competition – Supply chain management – Warehousing – Role of IT in supply chain management.

UNIT – 5

Changing structure of retail – Classification of retail units – Traditional and modern retail formats in India – Emergence of organized retailing – FDI in retailing.

TEXT BOOK:

Bajaj Chetan – Retail Management, Oxford University Press, New Delhi, 2005.

BOOKS FOR REFERENCE:

- ❖ Retailing, George H Lucas, Robert P. Bush, Larry G. Gresham, All India Publishers & Distributors, Chennai.
- ❖ Gilbert David, Retail Marketing Management, ICFAI, Hyderabad.
- ❖ ICFAI case studies in retail marketing, ICFAI, Hyderabad.
- ❖ Leavy Michael, Retailing Management, Tata McGraw Hill, New Delhi.

**M.COM CBCS
CORE COURSE-VI**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
II	15PC206	ADVANCED FINANCIAL MANAGEMENT	6	5

OBJECTIVE:

- (i) To focus the knowledge about the various investment avenues in Financial Management.
- (ii) To help the students to understand the capital management.

UNIT -1

Financial Management – Meaning – Objectives – Profit Maximisation- Wealth Maximisation – Advantages – Disadvantages – Scope of financial management – Financial planning – Features – Factors to be considered in estimation of financial needs – Financial forecasting – Merits – Demerits – Role of Financial Manager.

UNIT – 2

Form of Capital – Capitalization – Capital Structure – Operating and Financial Leverages – EBIT – EPS analysis – Theories of Capital Structure – Determinants of optimum structure.

UNIT – 3

Cost of Capital – Meaning - Importance – Determination of cost of capital - Problems of cost of capital – Cost of Equity, Preference and Debt and Retained earnings – Weighted average cost of capital.

UNIT – 4

Dividend Policy – Forms of Dividend – Determinants of Dividend – Policy – Types – Merits & Demerits – Capital Budgeting – Features – Methods of appraising capital budgeting proposals – Risk of uncertainty.

UNIT – 5

Working Capital Management – Meaning – Determinants of working capital – Computation of working capital – Inventory Management – Meaning, Significance and Computation of EOQ – Cash Management – Receivables Management.

TEXT BOOKS:

- ❖ S.N.Maheswari, Financial Management, Sultan Chand & Co., New Delhi.
- ❖ Khan and Jain, Problems in Financial Management,

BOOKS FOR REFERENCE:

- ❖ Sharma and Gupta, |Financial Management, Kalyani Publishers, New Delhi.
- ❖ Prasanna Chandra, Financial Management.
- ❖ I.M.Pandey Financial Management.

**M.COM CBCS
CORE COURSE-VII**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
II	15PC207	STRATEGIC MANAGEMENT	6	5

OBJECTIVE:

- (i) To enlighten the students knowledge for business strategies and provide information for environmental scanning.
- (ii) To help the students understand the analysis formulation, implementation and evaluation of management strategies.

UNIT – 1

Nature of Strategic Management – Definition – Levels at which strategy operates – Approaches practiced in strategic decision – making – Stages of Strategic Management – Mission and Objectives – Benefits of strategic management.

UNIT – 2

Organizational Assessment – Environmental scanning and analysis – Corporate level strategic analysis (BCG matrix and GE 9 GE 9 cell Model) – SWOT analysis – Industry Analysis – Strategic Advantage analysis – Bowman’s Clock analysis.

UNIT – 3

Strategies in action – Diversification – Merger – Joint Venture – Turnaround strategy – Retrenchment strategy – Liquidation strategy – Generic strategy (cost leadership, differentiation focus and bench marking) – Guidelines for drafting successful business strategies.

UNIT – 4

Issues in Strategic implementation – Marketing – Financial – Behavioural – Production – Operational – Research and Development and Personnel plans and policies – Resource allocation.

UNIT – 5

Strategic Evaluation and Control – Process of evaluation – Barriers in evaluation – types of Strategic controls – Techniques of strategic evaluation and control – Role of organizational systems in evaluation – Using computers to evaluate strategies.

TEXT BOOKS

- Strategic Management - Fred R. David (Prentice Hall)
- Business Policy and Strategic Management - Azar kazmi, Tata McGraw Hill, New Delhi.

BOOKS FOR REFERENCE:

- ❖ Strategic Management – Coutler Mary K, Prentice Hall, New Jersey
- ❖ Business Policy and Strategic Management, Glueck, William F. and Lawrence, McGraw Hill, International Edition.
- ❖ Cases in Strategic Management,” Budhiraja S.B and M.B.Athreya, Tata McGraw Hill, New Delhi.

**M.COM CBCS
ELECTIVE CORE COURSE - 1**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
II	15PC209	ADVANCED BUSINESS STATISTICS AND QUANTITATIVE TECHNIQUES	6	4

OBJECTIVES:

- (i) To make the students to gain knowledge in the area of Statistics and its tools.
- (ii) To make the students to understand the various techniques of statistics used in business for taking decisions.

UNIT – 1

Correlation and Regression – Karl – Pearson’s Correlation Coefficient, Partial Correlation Coefficient, Multiple Correlation Coefficient and Regression Equations of two variables only.

UNIT – 2

Probability – Calculation of Probability based on Binomial, Poisson and Normal Distributions (Simple Problems)

UNIT – 3

Sampling – Simple, Systematic and Stratified Random Sampling techniques – Standard error, Test of Significance – Large sample and small sample tests – student’s ‘t’ distribution, Z-Test for the significance of the correlation coefficient.

UNIT – 4

Chi – Square tests for variance, goodness of fit (expected frequencies are equal or in a specified proportion only) and Independent of attributes, F test for equality of two variances.

UNIT -5

Linear Programming Problem – Solution by Graphical and Simplex methods of simple problems.(“<” Constraints only). Transportation problem – North – West Corner rule, Least cost methods, Vogel’s approximation method.

TEXT BOOKS:

- Statistical Methods by S.P.Gupta, Sultan Chand & Sons
- Operations Research by Kanti Swarup & others, Sultan Chand & Sons

BOOK FOR REFERENCE:

- ❖ Business Statistics and Operations Research by P.A. Navnitham, Jai Publishers
- ❖ Applied Statistics, S.C.Gupta and V.K.Kapoor, Sultan Chand & Sons
- ❖ Operation Research, Sharma
- ❖ Linear Programming, M.K.Venkatraman

**M.COM CBCS
CORE COURSE--VIII**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
II	15PC208	INTERNATIONAL MARKETING	6	5

OBJECTIVES:

- (i) To introduce the International marketing concept
- (ii) To enable the students to enter into global business practices.

UNIT – 1

International marketing – Scope – Types of International business – International Marketing vs. National Marketing – International business environment – Recent trends in India's Global trade – Export performance.

UNIT – 2

Institutional Infrastructure for Global Trade – GATT-WTO – Evolution of WTO objectives and functions – UR agreement – TRIMS – TRIPs – Organization within the country – SEZs, EPCs, Commodity boards.

UNIT-3

Product Planning for International trade – Product standardization – Cross country segmentation – Product life cycle in global marketing – Packing – Price for global trade Market oriented global pricing – Strategy – Data required for global pricing.

UNIT -4

Global Marketing entry – Indirect exporting – Direct exporting – Forms of organizations in global markets – Innovative techniques – Global sub-contracting – Joint ventures – Multinational Corporations- Counter trade agreements – Project and Consultancy Exports Outsourcing.

UNIT – 5

International trade procedure – Export documents and procedure processing of an export order – Terms of payment and export finance – Open account – Documentary bills – Letter of credit – Pre-shipment and Post –shipment finance – Forfeiting - ECDC – Other assistance – Incentives.

TEXT BOOKS:

- Varshney R.L. and Bhattacharya, International Marketing Management' Sultan Chand & Co., New Delhi, 2002

BOOKS FOR REFERENCE:

- ❖ Cherian Jacob and Parab, Export Marketing, Himalaya Publishing Co. New Delhi, 2000
- ❖ Dubey V.K.Export Management, Common Wealth Publishers, New Delhi, 2000.
- ❖ Francis Cherunilam, International Economics, Prentice Hall of India, New Delhi, 2003.
- ❖ P.Saravanavel, International Marketing, Himalaya Publishing House, New Delhi, 2000.

**M.COM CBCS
INTER DISCIPLINARY COURSE - II**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
II	15PC210A	ACCOUNTING FOR EXECUTIVES	6	4

OBJECTIVES:

- (i) To make the students to understand the concepts of accounting.
- (ii) To gain the knowledge about the marginal costing, budgets.

UNIT -1

Introduction – Accounting concepts and conventions – Systems of book – keeping – Journal – Ledger – Trial Balance

UNIT – 2

Financial Accounts – Trading, Profit and Loss Account and Balance sheet.

UNIT –3

Working Capital – Meaning – Types – concepts – factors determining working capital – Estimation of Working Capital.

UNIT – 4

Budgets and Budgetary Control – types of budgets – Functional budgets – Production cost – Sales – Cash budget.

UNIT – 5

Marginal Cost And Marginal costing – assumptions – application of marginal costing technique to business decision.

(Theory 25% and Problems 75 %)

TEXT BOOKS

Financial Accounting and Analysis, S.P.Jain and Narang, Kalyani Publishers, New Delhi, 2003.

BOOKS FOR REFERENCE

- ❖ Management Accounting, S.N.Maheswari, Sultan Chand & Co.Ltd, New Delhi,2004
- ❖ Advanced Accounting, S.N.Maheswari, Sultan Chand & Co.Ltd, New Delhi, 2004

Note : As this paper is offered to other major students, question paper setters are requested to set simple problems only.

M.COM CBCS

INTER DISCIPLINARY COURSE - I

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
II	15PC210B	MARKETING MANAGEMENT	6	4

OBJECTIVES:

- (i) To provide basic knowledge of concepts, principles, tools and techniques of marketing for the purpose of understanding marketing practices.
- (ii) To have a clear idea about recent trend in marketing and to know marketing ethics.

UNIT – 1

Introduction – Nature, Scope and Importance of Marketing; Marketing concepts: Production, Product, Sales, Marketing and Societal; Marketing mix, Marketing environment.

UNIT -2

Consumer Behaviour: Stages of Consumer Decision Making; Factors influencing consumer buying decisions.

Market Selection: Market Segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases.

UNIT -3

Product: Meaning and importance; Product classifications; Concept of Branding, Packaging and Labeling; After-sales services; Product life-cycle; New Product Development.

Pricing: Significance; Factors affecting price of a product; Major pricing policies and strategies.

UNIT -4

Promotion: Concept and importance of promotion; Promotion Tools – Advertising, Personal selling, Public relations & Sales Promotion - concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.

Distribution: Channels of Distribution – concept and importance; Types of distribution channels; Factors affecting choice of distribution channel; Distribution Logistics.

UNIT -5

Trends in Marketing: Direct marketing; Services marketing; Green marketing; Relationship marketing; Rural marketing; and Retailing Scenario in India – Marketing Ethics – concepts and issues – Consumer Protection – Legal Provisions.

TEXT BOOKS:

- Principles of Marketing, Philip Kotler and Gary Armstrong, Prentice Hall of India, Delhi.
- Fundamentals of Marketing, William J. Stanton, McGraw Hill International, Delhi

BOOKS FOR REFERENCE:

- ❖ Marketing – A Managerial Approach, J.C.Gandhi, Tata McGraw Hill, Delhi.
- ❖ Marketing Management, Saxena, Rajan, Tata McGraw Hill, Delhi.
- ❖ Marketing Management, Kumar, Arun and N.Meenakshi, Vikas Publications.
- ❖ Marketing in India: Text and Cases, S. Neelamegham, Vikas Publications.

**M.COM CBCS
CORE COURSE- IX**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
III	15PC311	ADVANCED CORPORATE ACCOUNTING	6	5

OBJECTIVES:

- (i) To lay a theoretical foundation of Accounting and Accounting Standards.
- (ii) To gain ability to solve problems relating to Company Accounts, Valuations and Special types of situations.

UNIT- 1

Valuation of Goodwill and Valuation of Shares – Concepts and Methods of Valuation.

UNIT -2

Accounting for Corporate Restructuring: Meaning of Amalgamation and Reconstruction – Types of Amalgamation – AS14 – Amalgamation in the nature of Merger – Amalgamation in the nature of purchase Methods – External Reconstruction - Internal Reconstruction.

UNIT – 3

Accounting for Holding Companies – Definition – Provisions of Accounting Standards 21 – accounts Consolidation – Preparation of Consolidated Balance sheet – Cost of control – Minority Interest – Revaluation of Assets and liabilities – Bonus Shares – Treatment of dividend. Accounting for Liquidation of Companies: Preparation of Statement of Affairs – Deficiency / Surplus Account – Liquidators Final Statement of Accounts.

UNIT – 4

Human Resource Accounting – Objectives – Methods of Valuation – advantages and disadvantages – HRA in India. Account for Price level Changes: Methods – CPP, CCA and Hybrid.

UNIT -5

Accounting Standards and Reporting: Corporate Reporting – Objectives – Statutory and non-statutory Reporting - Deductive and Inductive Approach – Inductive Approach – Income V/S Balance sheet concepts for financial reporting – International Accounting Standards – Arguments for and against – Formulating Accounting Standards – GAAP –IFRS – Recent trends in presentation of company financial statements.

(Theory and problems may be in the ratio of 25% and 75% respectively)

TEXT BOOK

Shukla, M.C., T.S.Grewal, and S.C.Gupta. Advanced Accounts. Vol.-II. S.Chand & Co., New Delhi.

BOOKS FOR REFERENCE:

- ❖ Maheshwari, S.N.and S.K.Maheshwari. Corporate Accounting .Vikas Publishing House, New Delhi.
- ❖ Jain, S.P.and K.L.Narang.Corporate Accounting. Kalyani Publishers, New Delhi.
- ❖ R.LGupta and M.L.Radhaswamy – Advanced Accountancy
- ❖ T.S.Reddy & Dr.A.Murthy – Advanced Accountancy, Margham Publications.

M.COM CBCS

CORE COURSE -X

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
III	15PC312	RESEARCH METHODOLOGY	6	5

OBJECTIVES:

- (i) To make the student gain the knowledge about the research and helps to research work in higher studies.
- (ii) To make the students to know the various research methods and developing better understanding of basic concepts of statistics.

UNIT – 1

Research - Meaning – Objectives – Process – Types of Research – Significance – Research problem – Identification and formulation of research problem.

UNIT -2

Research Design – Meaning –Features – Importance - Factors affecting research design – Case study – Sample design – Essentials of a good sampling – Sampling and non-sampling errors.

UNIT -3

Collection of data – Sources and types – Methods of data collection observation – Survey – Design of interview schedule and questionnaire – Differences.

UNIT -4

Test of Significance – Parametric test and non-parametric tests to Compare Averages – Students t-test – One –Sample t-Test – Two Sample t-test – Paired sample t-Test – Analysis of Variance - one way ANOVA – Two way ANOVA – Two Treatment Factor Experiment and Analysis – Chi-Square test for variance – Goodness of fit (expected frequency are equal or in a specified proportion only).

UNIT -5

Report writing – Role and Types of Report – Contents of a research report – Steps involved in drafting reports – Principles of goods report writing – Precautions of writing a research report.

TEXT BOOKS:

Research Methodology Methods and Techniques, C.R.Kothari, Vikas Publishing House Pvt.Ltd.

BOOKS FOR REFERENCE:

- ❖ Methods and techniques of social research, Wilkinson and Bhandarkar, Himalaya Publishers, New Delhi, 2003.
- ❖ Research Methods in Social Science, Sharma Bav and Others, Sterling Publishers, New Delhi, 2003.
- ❖ Methods in Social Research, Goode and Halt, McGraw Hill, New York, 2002
- ❖ Research Methods in Commerce, Dr.D.Amarchand , Emerald Publications, Chennai.
- ❖ SPSS for you, A.Rajathi, & P.Chandra, MJP Publishers, Chennai.

**M.COM CBCS
CORE COURSE -XI**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
III	15PC313	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	6	5

OBJECTIVES:

- (i) To enlighten the students in the aspect of various investment avenues and stock trading.
- (ii) To make the students to understand the key aspects of security analysis and portfolio management.

UNIT 1

Investment – Meaning – Features – Risks of investment - Speculation – Gambling – Investment spectrum - Securitized and non-securitized forms of investment – Sources of investment information – Risks, Types.

UNIT - 2

New issue markets concept – Role - Functions – Listing of securities - Stock exchange-Functions - Procedures of online stock trading - Stock market indices – Depository systems – Role of NSE, OTCEI - SEBI guidelines.

UNIT - 3

Security Analysis - Fundamental analysis – Technical analysis – Tools of technical analysis - Dow Theory – Random Walk Theory – Efficient Market Hypothesis.

UNIT - 4

Portfolio Analysis & Management – Portfolio construction - Assessment of Portfolio – Performance and Revision – Security price movements – Diversification – Markowitz Portfolio selection model – Sharpe Single Model Index – Capital Asset Pricing Model (CAPM).

UNIT - 5

Derivatives: Options – Forwards – Futures – SWAP - SEBI regulations on Derivative Trading – Using & Managing Derivatives – Special issues in Derivatives.

Mutual Funds: Organization, Constituents - Regulations of Mutual Funds in India – Types of Mutual Funds Schemes – Performance Evaluation of Mutual Funds – SEBI & RBI guidelines towards mutual funds.

TEXT BOOKS:

Security Analysis & Portfolio Management – V.K.Bhalla

BOOKS FOR REFERENCES:

- ❖ Security Analysis & Portfolio Management - Punithavathi Pandiyan.
- ❖ Investment Management – V.A.Avathani.
- ❖ Investment Game – Prasanna Chandra
- ❖ Security Analysis – Preeti Singh.
- ❖ Security Analysis & Portfolio Management – Fisher & Jordon.

**M.COM CBCS
ELECTIVE CORE COURSE - II**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
III	15PC314	PERSONALITY DEVELOPMENT	6	4

OBJECTIVES:

- To make the student as best personality.
- To impose the information for positive attitude and body language.

UNIT – 1

Self – Self Discovery – Meaning – Types – Self Knowledge – Self Acceptance – Self Appreciation – Self Esteem – Self Actualization – Personality – Difference between self and personality – Factors affecting personality – Types of personality.

UNIT – 2

Complexes – Meaning – Nature – Types – Interpersonal relationship – Transactional analysis – Life positions – Developing positive attitudes – Sources – Formation – Types – Attitudes and their results.

UNIT-3

Stress – Meaning – Causes – Types – Coping with stress – Counseling – Meaning – Assumptions – Goals – Process – Skills required by the counselor – Approaches to counseling.

UNIT -4

Communication – Meaning – Features – Kinds – Body language – Interview skills – Group Discussion – Group dynamics – Team work.

UNIT – 5

Time management – Reading skills – Listening skills – Taking notes – Art of Public Speaking – Writing skills – Emotional Intelligence.

TEXT BOOKS AND REFERENCES:

- ❖ You can win - Shiv Khera, Macmillan Publishers Indian Limited.
- ❖ Personality Development – Elizabeth B.Hurlock, Tata McGraw Hill Education Private limited, New Delhi.
- ❖ Personality Development – Dr. T.Bharthi, Neelkamal Publications Pvt, Limited, Sultan Bazar, Hyderabad.
- ❖ Soft Skills – Dr. K.Alex, S.Chand & Company limited, New Delhi.
- ❖ Stress Mastery – Juan R.Abascal, Dominic Brucato, - Dorling Kindersley (India) Pvt. Limited.

**M.COM CBCS
ELECTIVE CORE COURSE - II**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
III	15PC315	E-COMMERCE CONCEPT AND MODELS	6	4

OBJECTIVES:

- To make the students to understand the concepts of E-Commerce, Types of Electronic systems, computer based education and training.
- To gain the knowledge about the online purchase of goods, money transactions, E-ticket, etc

UNIT-1

Overview of E-Commerce: Introduction-Components-Functions-Scope-Strategies-Applications-Electronic Commerce Vs Traditional Commerce- E-Commerce Activities-Matrix of E-Commerce Models- B2B E-Commerce-International E-Commerce-ERP Vendors and E-Commerce.

UNIT-2

Internet: Evolution-Components-Business Use-Internet Growth-Categories of Network-Internet Backbone-Portals-Functions-Technologies-Portals in India-E-Commerce Portals-B2B Portals.

UNIT-3

Internet Security: Secured Transactions-Privacy Issues-Computer Crime-Security Threats-Security Risk-Hacking-Cryptology-Encryption-Decryption-Internet Security-Firewall-Digital Signature

UNIT-4

Electronic Business: Introduction-Definition-Application Architecture-AMR Model-Evolution-Electronic Business Initiatives.

UNIT-5

Electronic Data Interchange: Application-Concepts-EDI Models-Data Standard used in EDI-Application-Electronic Payment System.

(Chap 21.2 to 21.6, 21.8to21.9, 21.13to21.14, 21.19to21.20)

BOOKS FOR STUDY

- ❖ C.S.V. Murthy, E-Commerce – Concepts, Models, Strategies, Himalaya Publishing House, Edition, 2003.

M.COM CBCS

CORE COURSE -XII

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
IV	15PC416	SERVICES MARKETING	6	5

OBJECTIVES:

- (i) To enlighten the knowledge about services and provide information for environmental scanning.
- (ii) To enable the students to gain expert knowledge on marketing of various services.

UNIT – 1

Services Marketing –Meaning of services – Characteristics – Classification of services – Need for services – Reasons for the growth of service sector – Role of services in an economy – The Indian scenario.

UNIT – 2

Service marketing management – Organizing marketing planning, analyzing marketing opportunities – Selecting target market, developing the service marketing mix – Managing and controlling marketing effort.

UNIT – 3

Service product – Introduction – Underlying concepts – Development of new service products – Features – Failures – Achieving success – Service product elimination – Branding in services – Service positioning – Place in service – Channels in service Industry – Direct distribution- Franchising – Role of intermediaries.

UNIT – 4

Pricing in services – Role of pricing – Steps in pricing decisions – Objectives – Factors affecting pricing decisions – Special issues in pricing – Methods and strategies in pricing – Service promotion – Advertisement – Sales promotion in services – Sponsorship – Direct marketing.

UNIT – 5

Service Mix scenario: Role of service mix – roadways – railways – postal and courier – telecommunication – health care – tourism – hotel – travel – insurance – professional institutions – advertising agency –web marketing –green marketing.

TEXT BOOKS

Vasanthi Venugopal and Raghu, V.N.Service Marketing, Himalaya Publishing House, New Delhi.2001.

BOOKS FOR REFERENCE:

- ❖ B.Balaji, Service Marketing and Management, S.Chand & Co., New Delhi, 2002.

**M.COM CBCS
CORE COURSE – XIII**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
IV	15PC417	INCOME TAX LAW AND PRACTICE	6	5

OBJECTIVES:

- (i) To gain knowledge of the provisions of Income – Tax including Rules pertaining there to, relating to the following topics.
- (ii) To develop the ability to calculate taxable Income of Individual, Firm, and Company assessee.

UNIT – 1

Clubbing of Income and Aggregation of Incomes – Set off and carry forward losses – Deductions to be made in computing Total Income.

UNIT – 2

Assessment of Individuals - Computation of Gross Total Income and Total Income - Computation of Tax liability.

UNIT – 3

Assessment of a firm – Computation of Book Profit, Total Income, Tax liability.

UNIT – 4

Assessment of a Company — Computation of Book Profit, Total Income, Minimum Alternative Tax and Tax liability.

UNIT – 5

Income Tax Authorities – Filing of Return – Permanent Account Number – Types of Assessment.

Note: Question paper shall cover 40% theory and 60% problems.

TEXT BOOK:

Dr.H.C.Mehrota, Income Tax Law and Accounts, Sahita Bhawan Publications.

BOOKS FOR REFERENCE:

- ❖ Dr. Vinod Singhania: Direct Taxes, Law and Practice
- ❖ Dr. Bhagawati Prasad: Direct Taxes
- ❖ Girish Ahuja and Ravi Gupta: Direct Taxes
- ❖ B.B.Lal & N.Vashisht : Direct Taxes (Pearson)
- ❖ T.N.Manoharan: Hand Book of Income Tax Laws
- ❖ T.S.Reddy & Y. Hari Prasad Reddy – Income Tax Law and Practice (Margham Publications)

**M.COM CBCS
CORE COURSE – XIV**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
IV	15PC418	HUMAN RESOURCE MANAGEMENT	6	5

OBJECTIVES:

- (i) To make the students gaining the knowledge about manpower need.
- (ii) To enable the students understand the concepts and practices followed in managing people at work.

UNIT –I

HRM – Nature and scope - HRM as a – Profession – Objectives – Importance - Functions and Scope of HRM – Organization of a personnel function – Role and status of personnel manager – History of HRM India - Genesis and growth – Environment of HRM.

UNIT – 2

HR Planning – Concept and Objective – Need and Importance – Process and level – Problems and guidelines for HR Planning – Recruitment – Selection – Placement – Induction.

UNIT – 3

Training and development – Concept – Need – Importance – Objectives – Identifying training needs – Methods of training – Evaluation of training effectiveness – Executive development – HR management.

UNIT – 4

Compensation – Concept – Process and Objectives of Job Evaluation – Advantages and Limitations – Methods - Wages and Salary Administration – Incentive plans and Profit Sharing.

UNIT – 5

Performance appraisal – Concept and Objectives - Uses – Process – Problems – Methods and techniques of appraisal – Recent trends in HRM – Quality circle – Kaizen – Total Quality Management – HR accounting.

TEST BOOK:

Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Co., New Delhi, 2001.

BOOKS FOR REFERENCE:

- ❖ S.S.Khanka, Human Resource Management, Sultan Chand & Co., New Delhi, 2003.
- ❖ Biswajeet pattanayak , Human Resource Management, Prentice Hall of India, New Delhi, 2003
- ❖ Flippo Personnel Management & Industrial Relations McGraw Hill.
- ❖ C.B. Mammoria, Personnel Management, Himalaya Publishing Co., New Delhi.

**M.COM CBCS
ELECTIVE CORE COURSE – IV**

SEMESTER	SUB.CODE	TITLE OF THE PAPER	HOURS OF TEACHING PER WEEK	NO.OF CREDIT
IV	15PC419	INFORMATION TECHNOLOGY FOR MANAGEMENT	6	4

OBJECTIVES:

- (i) To make the students to gain knowledge about maintaining the records and process.
- (ii) To learn the basic concept of database and its design.

UNIT – 1

Management Information System: Meaning – Features – Requisites of an effective MIS – MIS model compounds – Subsystem of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in on organization – Centralization VS Decentralization of MIS Support – Limitations of MIS.

UNIT – 2

System concept –Elements of system – Characteristics of a system – Types system – Categories of information system – System development life cycle – System enhancement.

UNIT -3

Information system in business and management: Transaction Processing System : Information repeating and Executive Information System.

UNIT – 4

Database Management system – Conceptual Presentation – Client server architectures networks.

UNIT – 5

Functional management information system: Financial – Accounting – Marketing – Production – Human resources – Business Process outsourcing.

TEXT BOOKS RECOMMENDED:

- ❖ Gorden B.Davis & Margrethe H.Olson, “Management Information System”. McGraw Hill Publishing.
- ❖ Aman Jindal, “Management Information System, Kalyani Publishing.
- ❖ Dr.S.P.Rajagopalan, Management Information system – Margham Publishing.
- ❖ A.K.Gupta – Management Information system – S.Chand & Co.
- ❖ C.S.Murthy – Management Information system
- ❖ Sadagopan S. - Management system