

M.COM (2017-2018)

Sl. No	SEM	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Per Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
1.	I	Core	17P1CMC1	Management Concept and Organizational Behaviour	25	75	100	10	30	50	6	4
2.		Core	17P1CMC2	Accounting for Decision making	25	75	100	10	30	50	6	5
3.		Core	17P1CMC3	Managerial Economics	25	75	100	10	30	50	6	4
4.		Core	17P1CMC4	Marketing Management	25	75	100	10	30	50	6	4
5.		Major Elective-I	17P1CEMEL1A 17P1CEMEL1B	Industrial Relations and Labour Laws Strategic Management	25	75	100	10	30	50	6	4
6.	II	Core	17P2CMC5	Company Law	25	75	100	10	30	50	5	4
7.		Core	17P2CMC6	Customer Relationship Management	25	75	100	10	30	50	4	4
8.		Core	17P2CMC7	Direct Taxes	25	75	100	10	30	50	5	5
9.		Core	17P2CMC8	E – Business	25	75	100	10	30	50	6	4
10.		Core	17P2CMC9	Optimization Techniques	25	75	100	10	30	50	6	4
11.		Major Elective-II	17P2CEMEL2A 17P2CEMEL2B	Tourism Marketing Insurance Risk Management	25	75	100	10	30	50	4	4
12.	III	Core	17P3CMC10	Advanced Cost Accounting	25	75	100	10	30	50	6	4
13.		Core	17P3CMC11	Investment Management	25	75	100	10	30	50	5	4
14.		Core	17P3CMC12	Advanced Financial Management	25	75	100	10	30	50	6	4
15.		Core	17P3CMC13	International Business	25	75	100	10	30	50	5	4
16.		Core	17P3CMC14	Human Resource Management	25	75	100	10	30	50	4	4
17.		EDC	17P3CEMDC	Stock Market Practices	25	75	100	10	30	50	4	-
18.	IV	Core	17P4CMC15	Advanced Accounting	25	75	100	10	30	50	8	5
19.		Core	17P4CMC16	Research Methodology	25	75	100	10	30	50	6	5
20.		Core	17P4CMC17	Practical Banking	25	75	100	10	30	50	6	4
21.		Major Elective-III	17P4CEMEL3A 17P4CEMEL3B	Indirect Taxes Financial Market and Services	25	75	100	10	30	50	5	4
22.		Project	17P4CMPR	Project Work	40	60	100	16	24	50	5	4
23.		CN	17P4CMCN	Comprehensive Knowledge	-	100	100	-	50	50	-	2
				Communicative Skill and Personality Development	-	-	-	-	-	-	-	-
			Total			2300				120	90	

M.COM. (2017 – 2018)

Paper Code	Total No. Of Papers	Total Marks	Total Credits	Classification
Core	17	1700	72	✓
Elective	3	300	12	✓
E.D.C	1	100	---	✓
Project	1	100	4	x
Comprehension	1	100	2	✓
Soft skill using Language lab	--	--	---	X
Total	23	2300	90	

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE
(AUTONOMOUS),
POONDI, THANJAVUR DIST.**

**Question Pattern for UG and PG Programmes for students to
be admitted during 2017 – 2018 and afterwards**

Total Marks: 75

QUESTION PATTERN

**SECTION – A
(Question 1 to 10)**

10 x 2 = 20 Marks

1. Short Answer Questions
2. Two Questions from each units (All are answerable)

**SECTION – B
(Question 11 to 15)**

5 x 5 = 25 Marks

1. 5 Paragraph type questions with “either / or” type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C
(Question 16 to 20)**

3 x 10 = 30 Marks

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
I	17P1CMC1	Management Concepts and Organisational Behaviour	6	4

Objective:

- To enlighten knowledge of students in management techniques and to understand the behavioural aspects of individuals in an organization.

UNIT – I:

Management - Nature - Scope - Characteristics - Levels - Functions - Contributions of Henry Fayol and F.W.Taylor. Planning - Characteristics - Importance - Steps - Kinds.

UNIT – II:

Organising - Principles - Importance - Types - Steps - Span of Control - Departmentation - Delegation and Decentralization. Control - Characteristics - Need - Process - Objectives - Techniques.

UNIT – III:

Organisational Behaviour (OB) - Nature - Role - Disciplines Contributing to OB - Historical Evolution of OB - Hawthorne Experiments and its Implications - Personality - Characteristics - determinants - development - stages in the development - theories.

UNIT – IV:

Learning - Nature - Components - Theories - Reinforcement Principle - Organisational Behaviour Modification. Steps - Utilities - Nature - Components - Functions - Types - Attitude - Theories - Factors in Attitude Formation - Attitude Measurement - Attitude Change.

UNIT – V:

Group Dynamics and Behaviour - Features - Types of Group - Group Behaviour - Group Norms - Group Decision Making. Organisational Change - Reasons - Objectives and Process of Planned Change - Resistance to Change. Organisational Development - characteristics - benefits - limitations - Need - Steps - Interventions.

REFERENCE BOOKS:

1. *Dinkar Pagare, Business Management*, Sultan Chand & Sons, New Delhi.
2. *Chandan. D, Management Concepts*, Himalaya Publishing House, Mumbai.
3. *Gupta. C.B, Organizational Behaviour*, S.Chand Company Ltd., New Delhi.
4. *Prasad .L.M., Organizational Behaviour*, S.Chand Company Ltd., New Delhi.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	17P1CMC2	Accounting for Decision Making	6	5

Objective:

- To make students expect knowledge of the techniques of management Accounting including the use of various financial tools as aids to decision making.

Unit I:

Decision making – Meaning – Decision making skill – Characteristics – importance – Elements – factors in effective decision making Reporting to management – Essentials of an ideal report – Principles of a good report – Types of reports.

Unit II:

Ratio Analysis – working capital Management – Receivable Management Inventory Management – Management of cash.

Unit III:

Capital Budgeting – Meaning – Importance – Factors – Methods – Payback period method – Net Present value – Accounting rate of return – Internal rate of return – Profitability index.

Unit IV:

Managerial Applications of marginal costing – Pricing decisions – profit planning make or buy decisions – selections of suitable sales mix – Determination of optimum level of activities – Evaluation of performance.

Unit V:

Budget and Budgetary control – characteristics – objectives – Advantages – Production Budget – Purchase Budget – Sales Budget – Flexible Budget – Zero base Budgeting.

Problem : 60%

Theory : 40%

Reference Books:

1. Decision Making – Madhurima Lall S. Chand
2. Management Accounting – R.S.N. Pillai V. Bagavathi S. Chand
3. Management Accounting – Shashi K. Gupta R.K. Sharma – Kalayani Publishers.

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Semester	Subject code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	17P1CMC3	Managerial Economics	6	4

Objective:

- This subject aims at enabling the managers in different spheres to take wise managerial decisions to the areas like production, pricing, distribution and marketing to benefits all the stake holders.

Unit I:

Managerial Economics – Meaning – Nature – Features – Scope and Application – Its Relationship with other disciplines – Role of managerial Economists – Demand Analysis – Elasticity of demand – determinants of demand and forecasting of demand.

Unit II:

Production function – Law of Returns – Law of variable proportions – Law of Returns to Scale – Economies of large scale operation – Cost Concepts – Cost function – Cost output relationship.

Unit III:

Price and Output decisions under Competitive conditions – monopoly – oligopoly – perfect competition – monopolistic competition – Pricing Objectives – policies – Price discrimination – Product line pricing.

Unit IV:

Profit – meaning – Concept – Theories – Measurement – Economic Profit vs. Accounting profit – Profit maximization vs. Profit Restriction – Profit Planning and Forecasting – Interest.

Unit V:

Macro Economics and Business decisions – Business Cycle – Economic Forecasting for business – National Income – Methods and Complexities of Measurement – Inequalities in Income – Causes – Consequences and Remedies.

Books for Reference:

1. Metha P.L. – Managerial Economics – Sultan Chand & Sons.
2. Varshney and maheswari – managerial Economics – Sultan Chand & Sons. Hill
3. Gupta G.S. – Managerial Economics – Tata McGraw Hill
4. Mithani D.M. – managerial Economics – Himalaya Publishing House
5. S. Sankaran – Managerial Economics – Margham Publication

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Semester	Subject code	Title of the paper	Hours of Teaching/Week	No. of Credits
I	17P1CMC4	Marketing Management	6	4

Objective:

- To make students understand the role of marketing managers to plan implement and control marketing activities and managing the marketing mix.

UNIT I:

Marketing – Importance – Concept – Marketing Function – Market Segmentation – Marketing Management – meaning – nature – scope – importance of marketing – Marketing mix – Strategic marketing planning – an overview. Issue and Developments in marketing: Social, ethical and legal aspects of marketing.

UNIT II:

Product Decisions – Concept of a product – Classification of products – major product decisions – product line – product mix – Branding – Packaging and labeling – Product life – cycle – strategic implications – New product development and consumer adoption process.

UNIT III:

Pricing Decisions – Factors affecting price determination – Pricing policies and strategies – Discounts and rebates.

UNIT IV:

Distribution Channels and Physical Distribution Decisions – Nature – functions – Types – Distribution channel intermediaries – Channel management decisions – Retailing and wholesaling.

UNIT V:

Promotion Decisions – communication process – Promotion mix – advertising – Types – advantages – advertising budget – Advertising effectiveness – Sales Promotion – tools and techniques – E-marketing.

Text Books

1. Marketing Management – Rajan and nair – Sultan Chand
2. Modern Marketing R.S. Pillai and Bhagawathi – S. Chand and Sons

Reference Books:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.12th edition
2. Marketing – Dr. L. Natarajan – Margham Publications.

Semester	Subject code	Title of the paper	Hours of Teaching/Week	No. of Credits
I	17P1CMEL1A	Major Elective - 1 Industrial Relations and Labour Laws	6	4

Objective:

- This course is to provide knowledge to the students to understand various legislations providing labour welfares and controlling industrial relations.

UNIT I : Overview of Industrial and labour Legislations

Industrial and Labour Laws– Need for Labour Legislations – Specific Objectives– Principles of Labour legislations – labour Legislations in India – Labour Policy– Classification of Labour Legislations– Constitutional basis – Fundamental Rights– Directive principles–Jurisdiction of the High Courts and the Supreme Court – Writ Jurisdiction – Constitutional Appeals – State Legislation on labour.

UNIT II: The Factories Act, 1948

Definitions–Factory–Manufacturing Process–Worker–Approval, Licensing and Registration–Notice by occupier–The Inspecting Staff–health of Workers–Safety of Workers–hazardous Processes: Site Appraisal Committees–Welfare of Workers–The Working Hours of Adults–Employment of Women–Employment of Young Persons–Holidays and leave–Overtime Wages–Obligations and Rights of Employees and Employers.

UNIT III: The Trade Unions Act, 1926

Definitions – Appointment of Registrars – Registration of Trade Union – Rules of Trade Union – Powers of Registrar – Time Limit for Registration – Characteristics of Registered Trade union – Cancellation of Registration – Rights and Privileges of a Registered Trade union – Duties and Liabilities – Amalgamation of Trade Union – Dissolution of Trade Union – Submission of Returns and Statements – Power to make Rules – Penalties.

UNIT IV: The Industrial Disputes Act, 1947

Objectives - Definitions – Industrial Dispute – Individual Dispute – Authorities for Settlement of Disputes – works Committee – Conciliation Officers – Board of Conciliation – Court of Enquiry – Labour Court – Industrial Tribunals – national Tribunals – procedures and Powers of Authorities – Reference to Board, Courts, Tribunals etc. – Reports, Awards and Settlement – Strikes – Lockouts – Lay off- Retrenchment – Transfer of Undertakings – Closing Down of Undertakings – Discharge – Change in Conditions of Service – Obligations and Rights of Employers and Employees.

UNIT V: Wages Act

The Payment of Wages Act, 1936

The Minimum Wages Act, 1948.

Text Book

1. N.D. Kapoor (2009), Handbook of Industrial Law. Sultan Chand & Sons. New Delhi. 2004

Reference Books

1. Malhotra, The Law of Industrial Disputes, Vikhas Publications New Delhi. 2004
2. Srivastava, The Industrial Employment Standing Orders Act.
3. J.R. Carby Hall, (2003) Principles of Industrial Law, Pearson Publication.
4. A. M. Sarma industrial relation and labour law (2nd edition) Himalaya Publishing House Pvt. Ltd.
5. S.N.M. Mishra : Labour and Industrial Law, Central Law Agency, Allhabad.
6. P. Saravanavel : Industrial and Labour Laws, Galgotia publications Pvt. Ltd.
7. Srivastava S.C. Industrial realtions and labour laws, Vikas Publishing House Pvt. Ltd.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	17P1CMEL1B	Major Elective - I Strategic Management	6	4

Objective:

- To make an understanding the concepts and application of strategic management techniques

UNIT I

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic Management Process – Strategic Decision making.

UNIT II

Environmental Analysis – Environmental Scanning – Environmental search – Industry Environment – Organisational / Internal Analysis – Steps – Historical Analysis – Evolution Analysis – Competitive Analysis – Financial Trend Analysis – Value Chain Analysis – SWOC Analysis.

UNIT III

Strategy Formulation – Business Strategy – Corporate Strategy – Diversion Strategy – Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

UNIT IV

Strategy Implementation – Organization for action – Staffing – Leading – MBO – Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestments Strategies – Management Burnout.

UNIT V

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

BOOKS FOR REFERENCE:

1. Strategic Management – Gregory G.Dess and Alex Miller.
2. Strategic Management – An Integrated Approach – W.L.Charles and John Gareth,
3. International & Strategic Management – R.N.Srivastava.
4. Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.
5. Strategic Management – C.N. Sontakki, Neeti Gupta Anuj Gupta.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	17P2CMC5	Company Law	5	4

Objective:

- To enlighten the knowledge of students on Companies Act, 2013 and various intricacies of company management.

UNIT - I:

Company – Characteristics – Lifting of Corporate Veil - Kinds – Distinction between Public Company and Private Company - Conversion of a Private Company into Public Company.

UNIT - II:

Formation and Incorporation of a Company - Memorandum of Association – Alteration - Doctrine of Ultra Vires - Articles of Association – Contents and Alteration of Articles of Association - Doctrine of Indoor Management.

UNIT - III:

Prospectus - Contents – Mis-statements – Liability for Mis-statements - Shares and Debentures – Allotment - Kinds – Transfer and Transmission of Shares.

UNIT - IV:

Company Management – Board of Directors - Appointment - Qualification - Rights - Duties – Liabilities – Removal – Managing Director and Manager - Company Secretary - Qualification - Appointment – Rights – Duties - Liabilities.

UNIT - V: (Self Study)

Company Meetings - Kinds - Notice - Agenda - Minutes - Quorum – Resolutions - Winding up - Types – Consequences.

REFERENCE:

1. Kapoor .N.D. Company Law, Sultan Chand & Sons, New Delhi.
2. Gogna, P.P.S., Company Law, S.Chand & Co. Ltd, New Delhi.
3. Tulsian, P.C., Company Law, S.Chand and Co. Ltd., New Delhi.
4. Badri Alam. S and Saravanavel, P., Company Law, Himalaya Publications, New Delhi.

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Semester	Subject code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	17P2CMC6	Customer Relationship Management	4	4

Objective:

- To facilitates the students to understand the process of CRM, implementation of CRM Strategies and customization of services.

Unit I:

Customer Relationship Management – Meaning – Definition - Significance – Scope – Advantages – Relationship Marketing – Growth – CRM emergence concepts – distinction between Traditional Marketing and Relationship Marketing - customer relationship survey design – six markets models – Customer Relationship – customer retention strategies.

Unit II:

CRM process – introduction and objectives – an insight into CRM and e- CRM - levels of e- CRM – CRM Business Transformation process – Planning for Transformation – CRM Business cycle – CRM implementation – CRM and the internet challenge – measure the effect and impact of internet – Data warehousing and CRM call center.

Unit III:

Customer Loyalty –Advantages – Framework – Stages – Classifications – Supplier Loyalty – Supra Loyalty – De Loyalty – Disloyalty – Types of Customer Behaviour – Features of a Successful Loyalty schemes.

Unit IV:

Monitoring and controlling relationships – Approaches to monitoring and control – measures of relationship success – satisfaction – service quality. Relationship returns – measuring financial performance – service recovery – controlling service – Hard and soft control techniques.

Unit V:

Technology for Relationship Marketing – Technology charges – Criteria for creating value for customers – CRM from Scratch – the future of CRM.

Text Book:

Customer relationship management – Dr. S. Sheela Rani, Margham Publications, Chennai.

Reference:

1. CRM – Mohammed, H.Peeru and a Sagadevan (2004) – Vikas Publishing House, Delhi.
2. CRM – Essential Customer Strategies for the 21st Centuries, Paul Greenberyv (2005), Tata McGraw Hill.
3. CRM – R.K. Sugandhi – New Age International Publishers, Delhi.
4. Marketing successfully – Professional Perspective – A. NAG. MAC MILLAN INDIA Ltd.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
II	17P2CMC7	Direct Taxes	5	5

Objective:

To understand the basic concepts of direct tax and planning.

Unit I:

Income Tax Act 1961 – Tax History – Concept of Income – Features of Income – Gross Total Income and Total Income – Agricultural Income – Capital Vs Revenue – Exempted Incomes – Residential Status and Incidence of Tax.

Unit II:

Computation of Income under Salaries – Income from House Property.

Unit III:

Computation of Income from Profits and Gains of Business or Profession – Income from Capital Gains – Income from Other Sources.

Unit IV:

Aggregation of Income – Set off and Carry Forward of losses – Deductions from Gross Total Income.

Unit V:

Assessment of Individuals – Hindu Undivided Family – Firms – Association of Firms – Companies– Income Tax Authorities – Procedure for Assessment – Collection of Tax – Recovery of Tax and Refunds – Settlement Commission.

Text Book for Reference:

1. Income Tax Law and Practice
2. V.P. Gaur, D.B. Narang
3. Puja Gaur, Rajeev Puri

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	17P2CMC8	E-BUSINESS	6	4

Objective:

- To make the students gain expert knowledge of fame work of E-Business.

Unit I:

Linking Today's Business with Tomorrow's Technology – Defining e-Business: Structural Transformation-Challenging Traditional Definitions of Value-Engineering the End-to-End value stream-Business webs-Havesting the partnerships-Business Core competencies-Creating the New Techno enterprises: Integrate, Integrate-Needed: A new Generation of E-Business Leaders-Tends driving e-Business-Customer-Oriented Trends-e-Service Organizational Trends-General Technology Trends-What these 20 trends have in common.

Unit II:

e-Business pattern : The structural foundation- The e-Channel pattern-the click-and – Brick pattern – The e-Portal pattern-The e-Market marker pattern- The pure-E "Digital Products" Pattern-The race to create novel –Business designs-Step1: self-Diagnosis- Step2: Reverse the value chain-Step3: Choose a focus-Step4: Executive flawlessly- Lessons from e-Business design.

Unit III:

Trends driving e-Business Architecture – Problem caused by lack of integration – The New era of cross-functional apps-e-Business architecture-Integrated application frameworks.

Unit IV:

The Basics of customer relationship management – The New CRM architecture: Organizing around the customer-Integration requirements of the Next-Generation CRM infrastructure-Next generation CRM trends-A roadmap for managers – The basics of selling-chain management- Business forces driving the needed for selling-Chain management-technology forces driving the needed for selling-chain management-the Universal business problem: Managing the order acquisition process-Elements of selling-Chain infrastructure – He Basics of enterprise resource planning –ERP implementation: Catching the bull by the horns –ERP architecture and toolkit Evaluation.

Unit V:

Roadmap to moving your company into e-Business-Setting the stage for e-Blueprint planning-Basics phases of e-Blueprint planning-Communicate, Communicate, Communicate- The serious of e-Business blueprint planning.

Book References:

1. E-Business 2.0 Roadmap for success-Ravi Kalakota and Marcia Robinson-Pearson education –Law price edition.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
II	17P2CMC9	Optimization Techniques	6	4

Objectives:

- This Course aims at educating the students with various uses of optimization techniques
- To study Linear programming, transportation problem and assignment problems
- To study various methods for solving algebraic equations, interpolation of polynomials and sampling techniques.

Unit I

18 Hrs

Linear Programming: Introduction – modeling in OR – Methodology in OR – Applications and limitations in OR – Formulation of LPP – Model formulation – solved problems – Graphical solution method – solved problems – Transportation problem.

Unit II

18 Hrs

Assignment problem: Assignment algorithm – solved problems – **Network scheduling by PERT / CPM:** Network – Critical Path Method – PERT Calculations – PERT algorithm – solved problems.

Unit III

18 Hrs

Bisection method – The method of false position – Newton Raphson method.

Unit IV

18 Hrs

Interpolation: Newton's divided difference interpolation – Lagrange's interpolation – R.K 2nd order and 4th order.

Unit V

18 Hrs

Sampling and large sampling test: Test of significance – Null hypothesis and Alternative hypothesis – error in sampling – test of significance for single proportion and difference of proportion – test of significance for single mean and difference of means.

Textbook:

1. Problems in Operations Research - PK. Gupta and Manmohan, Sultan Chand & Sons (Fourteenth Edition), 2014.
Unit – I : Chapters 0, 1, 2, 15 (Pages: 1 – 19, 43 – 53, 293 - 307)
Unit – II : Chapters 16, 27 (Pages: 349 – 358, 691 - 702)
2. Numerical methods, P. Kandasamy, Thilagavathi and Gunavathi, S. Chand, 2007
Unit – III : Chapter 3 (Sec: 3.1, 3.3, 3.4)
Unit – IV : Chapter 8 (Sec: 8.5 – 8.8) Chapter 11 (Sec: 11.12, 11.13)
3. Fundamentals of Mathematical Statistics, S.C. Gupta, V. K. Kapoor, Sulthan, 2014.
Unit – V : Chapter 14 (Sec: 14.4, 14.4.1, 14.4.2, 14.7.1, 14.7.2, 14.8.3, 14.8.4)

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	17P2CMEL2A	Major Elective: II Tourism Marketing	4	4

Objective:

To make the students to gain knowledge in the field of tourism and hotel industry.

Unit I:

Tourism – meaning – definition – concept – Nature of tourism – Classification – constituents of Tourism industry.

Unit II:

Tourism marketing – need – concept – basis – Guide lines – difference between tourism industry and other industries – Target marketing – managing the marketing mix.

Unit III:

Tourist Accommodation – Historical Development of Hotel Industry – Types – Supplementary Accommodation – Management of Front office and Reception – Duties of Receptionist.

Unit IV:

Tourism Planning – Need – Essentials – Aims – Steps – process – Tourism Planning in India– Tourism transport – Travel agency – Role.

Unit V:

Tourism in India – organisation and development – Tourist information offices – overseas Tourist offices – Department of Tourism (DOT) Indian Tourism Development Corporation (ITDC) – Role – Tamilnadu Tourism Development Corporation (TTDC) – Functions. – Present Position – (Tour visit visiting of important industrial and Business places - Practical submission of report).

Book References:

1. Tourism Development principles and practices – A.K. Bhatia by sterling publishers (P) Ltd, New Delhi.
2. Tourism Education – Principles, theories and practices Shashi Prabha Sharma – by Kanisha Publishers, Distributor New Delhi – 110 002.
3. Tourism concept and Practices – Ravee Chuhan by vista international publishing house Delhi – 110 053.
4. Philip Khotler, "Tourism marketing", McGraw Hill Publications PVT Ltd., London, 2003.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	17P2CMEL2B	Major Elective - II Insurance and Risk Management	4	4

Objective:

- To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

Unit I:

Insurance - Definition - Nature- Importance - Functions - Insurance contract - elements - Fundamental Principles - Types - Concepts in Insurance, Insurer, Insured, premiums and claims - Reinsurance - Double Insurance.

Unit II:

Life Insurance - Advantages - Classification of policies - Risk Factors in life insurance - procedure for settlement of life insurance claims - different kinds of life insurance policies including endowment and whole life policies.

Unit III:

General Insurance - Fire Insurance - kinds of policies - fire policy conditions - subjects matter of fire insurance - Fire insurance contract - marine Insurance - Motor, burglary and personal Accident Insurance - Differences between life and General Insurance - health insurance.

Unit IV:

Introduction to Risk Management - Concept of Risk - Types of Risk - Principles of Risk Management - Risk Management process - Objectives of Risk Management

Unit V:

Risk management and control - Methods of Risk management - Risk management by individuals and corporations - Tools for Controlling Risk

Text and Reference Books: (Latest revised edition only)

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. IRDA 1999.
3. Dr. Mr. Mishra - Law of Insurance - Central law Agency Allahabad.
4. Dr. M.M. Verma & R.K. Agarwal - Insurance.
5. Kakkar D.N & Srivastava SN - Insurance and Risk Management.
6. Principles and practice of Insurance - M.N. Mishva, S. Chand.

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Semester	Subject code	Title of the paper	Hours of Teaching/Week	No. of Credits
III	17P3CMC10	Advanced Cost Accounting	6	4

Objective:

- To make the students to gain expert knowledge of costing systems and methods.
- To train the students the way of solving problems.
- To make the students understand the conceptual frame work and practice of variance analysis.
- To impact high level of academic level knowledge.

Unit I:

Cost accounting as an aid to management – ideal costing system – installation of costing system – cost Unit – cost center – cost sheet tender and quotation.

Unit II:

Pricing Material issues – stock levels – EOQ – Labour costing, Overheads – Allocation – Apportionment – Reapportionment and absorption.

Unit III:

Process costing – Inter process profits – Equivalent Production – Joint products and by products – contract costing.

Unit IV:

Operating costing – job costing – batch costing – service costing – Reconciliation of cost and financial accounts.

Unit V:

Cost Audit – Objective – Cost Control – Elements – Techniques – Cost reduction – Programmes – Essentials of Success of cost reduction Distribution between cost control. Cost reduction – value added concept – meaning, uses – classification – methods of calculating the added value – standard costing – variance analysis.

Reference:

1. S.P. Iyengar, Cost accounting – Principles and Practice.
2. S.P. Jain and Narang, Cost Accounting.
3. N.K. Prasad, Principles and practice of Cost Accounting.
4. M.L. Agarwal, Cost Accounting, Theory and practice.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
III	17P3CMC11	Investment Management	5	4

Objective:

- To create awareness among the candidates about the fundamental aspects of investment, security market, and to help them gain knowledge as security analysis and portfolio management.

Unit I:

Investment – Objectives – Significance – Features – Investment Avenue – Investment Process – Features of Investment Programme – Differences among Investment, Speculation, Gambling.

Unit II:

Risk – Causes – Types – Returns on Investment – Components – Determining factors – Bond Return and Valuation – Stock Return and Valuation.

Unit III:

Security Analysis – Approaches – Fundamental Analysis – Factors – Technical Analysis – Factors – Dow theory – Chart Pattern – Efficient Market Theory – Forms.

Unit IV:

Portfolio Construction – Approaches – Objectives – Process – Portfolio Analysis – Markowitz – Sharpe model – Capital Assets Pricing Model – Portfolio Evaluation and Revision – Formula plan.

Unit V:

Capital Market – Features – Constituents – New Issues Market – Functions – Methods of floating New Issues – Stock Exchange – Functions – Share Trading Procedure – DEMAT, REMAT – NSE features and functions.

Book References:

1. Preeti Singh – Investment Management – Himalaya Publishing House.
2. Punithavathi Pandian – Security Analysis and Portfolio Management – Vikas Publishing House.
3. V.K. Balla – Investment management – S.Chand & Company Ltd, New Delhi.
4. M.Y. Khan Financial Services – Tata McGraw Hill.
5. Dr. S. Gurusamy – Financial Services and systems – Vijay Nicole Imprint Pvt. Ltd.
6. Dr. L. Natarajan – Investment Management Margham Publications.

M. Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	17P3CMC12	Advanced Financial Management	6	4

Objective:

- To make the students to gain expert knowledge in financial management.

Unit I:

Financial Management – Meaning – Evolution – Importance – objectives – Finance function – Relationship of finance with business functions – Economic value added and market value added approach – Financial decisions – Functions of finance manager – Financial engineering – Organization of the finance function.

Unit II:

Cost of capital – Meaning – Concept – Significance – Determination of cost of capital – Types – Computation of cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital.

Unit III:

Capital Structure – Meaning – Capital structure Vs. Capitalization and Financial structure – Optimal capital structure – Risk and return trade off – Factors determining capital structure – Techniques of planning the capital structure – Point of indifference – Theories of capital structure – Net income approach – Net operating income approach – MM approach.

Unit IV:

Dividend – Meaning – Types – Dividend policy – Meaning – Nature – Objectives – Determinants of dividend policy – Dividend theories – Walter's model – Gordon's model – MM model – Accounting for bonus issues – Right issues – Buyback of shares.

Unit V:

Leas financing – Introduction – Objectives – Concept – Types of lease agreement – Lease finance Vs. Hire purchase finance – Advantages and Disadvantages of leasing – Leas evaluation – Leasing in India – International Financial Management – Recent developments in financial management. (Theory only)

Problem : 60%

Theory : 40%

Reference Books:

1. Financial Management Theory and Practice – Shashi K. Gupta and R.K. Sharma
2. Financial Management Principles and Practice – S.N. Maheswari
3. Financial Management – Dr. A. Murthy

Semester	Subject code	Title of the paper	Hours of Teaching/Week	No. of Credits
III	17P3CMC13	International Business	5	4

Objective:

- To provide exposure of theoretical foundations of international business.
- To realize the importance of international business environment for the economy growth

Unit I:

International business- meaning- Evolution- importance -Influences of international business- Stages of internationalization- Differences between international business and domestic business – International business approaches- Goals of international business- Advantages and problems of international business- Modes of Entry.

Unit II:

Foreign Direct Investment (FDI) – meaning -Factors - Reasons –Costs and Benefits - Trends - FDI in India.- Globalisation- Features- Process- Drivers – Advantages and disadvantages - Globalisation of Markets- Production- Technology- Investments- Globalisation and India.

Unit III:

Multinational Corporations (MNCs)- Factors responsible for the growth of MNCs- Advantages and Disadvantages. Control over MNCs- Organisation structure - Role of MNCs in India.

Unit IV:

International finance- International financial environment- concept- function - Foreign Exchange- Exchange rate determination- Foreign Exchange market – functions Convertibility of rupee- Foreign Institutional Investors-Global Depository Receipts.

Unit V:

International Human Resource Management- meaning- function -Global Recruitment-Global Selection- Training and Development-Cross cultural training-World Trade Organisation (WTO) - Organisation- meaning- Role- Functions-Anti Dumping measures Future of international business-Virtual international business.

Books Recommended:

1. Subba Rao P, International Business, Himalaya Publishing House, Mumbai
2. Francis Cherunillam, International Business, PHI Learning Private Ltd.New Delhi.-1
3. S.Sankaran, International Economics, Margham Publications, Chennai-17
4. Shyam Shukla, International Business, Excel Book, New Delhi
5. Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.

M. Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	17P3CMC14	Human Resource Management	4	4

Objective:

- To impart knowledge of students on understanding and managing human resources in organizations.

UNIT – I:

Human Resource Management (HRM) - Evolution and Development of HRM - Significance - Functions - Objectives - HRM Vs. Personnel Management - HRM Policies and Procedures - Qualities of HR Manager. Human Resource Planning - Process - Challenges in Human Resource Planning.

UNIT – II:

Recruitment - Objectives - Process - Factors - Sources - Recruitment Techniques. Selection - Significance - Factors - Procedure - Tests - Interviews - Placement - Orientation and Induction.

UNIT – III:

Training - Benefits - Need - Stages - Principles - Areas of Training - Methods. Performance Appraisal - Significance - Methods - Problems - Promotion, Transfer and Demotion - Employee Retention and Attrition Management.

UNIT – IV:

Wages and salary Administration – Objectives – Principles – components – methods of wage payments – Incentives – Benefits – making incentives and benefits more effective.

UNIT – V:

Human Resource Audit - Objectives – Areas - Recent Trends in HRM - Basics of E-HRM and IHRM - Employer's Brand - Competency Mapping - Business Process Outsourcing - Knowledge Management - Talent Management.

REFERENCE BOOKS:

1. *Subba Rao. P, Human Resource Management and Industrial Relations*, Himalaya Publishing House, Mumbai.
2. *Aswathappa. K, Human Resource Management*, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. *Khanka.S.S, Human Resource Management*, Sultan Chand and Co. Ltd., New Delhi.
4. *Gupta. C.B., Human Resource Management*, Sultan Chand and Co. Ltd., New Delhi.

M. Com.

Semester	Subject code	Title of the paper	Hours of Teaching/Week	No. of Credits
IV	17P4CMC15	Advanced Accounting	8	5

Objective:

- To make the students to understand the detailed concepts of Advanced Accounting.

Unit I:

Departmental Accounts - purpose - Allocation of expenses - Calculation of Purchases- Inter Departmental Transfers. Insurance claims - meaning- Loss of stock- Loss of Profits.

Unit II:

Insolvency Accounts - meaning statement of Affairs - Deficiency Account - Insolvency of an individual - Insolvency of firm - Hire purchase and instalment systems.

Unit III:

Voyage Accounts - Need - Various terms used - Account Preparation - Farm Accounting - Miscellaneous Accounts - Garage and motor car dealers - Hospitals.

Unit IV:

Amalgamation - Absorption - External Reconstruction - Alteration and Reduction of Share Capital

Unit V:

Holding company accounts (including inter company holdings) - Inflation Accounting - Methods - CPP - CCA.

Book for Reference:

1. Advanced Accountancy - R.L. Gupta and Radhaswamy - Sultan Chand & Sons.
2. Advanced Accountancy - Jain and Narang - Kalyani Publishers.
3. Advanced Accountancy - M.C. Shukla - S. Chand & Sons.
4. Advanced Accountancy - Pillai and Bhagavathi - S. Chand & Sons.

M. Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
IV	17P4CMC16	Research Methodology	6	5

Objective:

- To make the students to gain knowledge of different aspects of Research Methodology at different stages i.e., from the identification of the problems and up to preparing the report of the research study.

Unit I:

Research methodology: Meaning – Scope and Significance of business research – Qualities of good researcher – Types of research – research process – identifying a research problem.

Unit II:

Formulation of research problem – literature review – hypothesis – types, sources and qualities of a good hypothesis – Research design – components – significance of research design.

Unit III:

Sampling – methods and techniques – sample size – sampling error – field work and data collection – Tools of data collection – Interview schedule – Questionnaire – observation interview and mailed questionnaire.

Unit IV:

Measurement and scaling techniques – processing and analysis of data tools and technique (Theory only) Editing, coding and interpretation of data.

Unit V:

Report writing – steps in report writing – types of reports - Precautions for writing research report – role of computer in research.

Reference Book:

1. C.R. Kothari, Research Methodology (methods and techniques) New Age international (P) Ltd, New Delhi.
2. Cooper, "Business Research Method". Tata McGraw Hill Publishing Company Ltd, Noida, UP.
3. Research Methodology – P. Ravilochana, Margham Publication Chennai.
4. "Business Research Methodology" J.K. Suchdeva Himalaya Publishing House – Mumbai.

M. Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
IV	17P4CMC17	Practical Banking	6	4

Objective:

- To have an idea about Banking system
- To help students to learn the latest developments in modern banking.

Unit I:

Origin of banking – Commercial banks – establishment - functions – importance – types – Reserve Bank of India – management and functions – credit control – Micro Banking – NABARD – Objectives – Functions – Co-operative Banks – Objectives – Functions.

Unit II:

Opening of new accounts – savings – current – NRI – fixed and recurring. Precautions to be taken before opening a new accounts – KYC – Special types of customers – minor, married women, illiterate persons, lunatic and drunkards, pardhanishin women.

Unit III:

Banker – customer – Definition – relationship – rights and obligations – Secrecy of accounts – consequences of unwarranted disclosure. Financial inclusion – Micro Finance – banking Ombudsman.

Unit IV:

Cheque – Demand Draft – Money Transfer – features – crossing and endorsements – MICR Cheque – Truncated cheque – electronic cheque – paying banker – statutory protection – payment in due course – collecting banker – statutory protection – Holder in due course. ATM – Debit Card – Credit Card – CDM – PPM.

Unit V:

Recent Trends in Indian banking: E-fund transfer – IFSC, NEFT, RTGS, IMPs – SWIFT – internet Banking – Mobile Banking – E-Wallet – Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, (SARFAESI) 2002 – salient features – Credit Information Bureau of India Limited (CIBIL), 2000.

Reference Book:

1. Banking theory Law and Practice – B. Santhanam
2. Banking theory Law and Practice – Dr. S. Gurusamy

M. Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
IV	17P4CMEL3A	Major Elective – III Indirect Taxes	5	4

Objective:

- To know the Tax structure of India.
- To make the students gain expert knowledge in the principles of Indirect Tax.
- To have practical knowledge about Indirect taxes.
- To follow suitable tax planning in Indirect taxes.

Unit I:

Tax – Meaning – types - canons of taxation- objectives and Special features of Indirect taxes- Distinction between Direct taxes and Indirect taxes – advantages and disadvantages – single point and multi point tax – recent trends.

Unit II:

The Central Excise – meaning – objectives and historical background. Central Excise Tariff Act 1985- Excise duties- Meaning- Objectives - Concepts of goods- Levy and collection – classification - Valuation of Excisable goods- Exemption from Excisable goods.

Unit III:

The Central sales Tax Act 1956 - Objectives- Levy and collection - Sales and Deemed Sales- Inter State and Intra state sales- Registration of Dealers – GST – features, objectives and advantages.

Unit IV:

Tamilnadu Value added tax – Objectives – features - Levy of VAT – Assessment of VAT – Reseration procedure. Service Tax – Tax on different services- Rate of service Tax.

Unit V:

The Customs Act 1962 – the Customs Tariff Act 1985- Nomenclature- Customs Duties- Meaning – Objectives – Levy and collection – types – Prohibition on importation and exportation of goods – Prevention of Illegal import and export.

Book References:

1. Dr. V. Balachandran, Indirect taxation, Sultan Chand & Sons, New Delhi.
2. Dinkar pagare, Business Taxation, Sultan Chand & Sons, New Delhi.

M. Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	17P4CMEL3B	Major Elective – III Financial Market and Services	5	4

Objective:

- The Course aims at providing the students, basic knowledge about the Finance, Markets and various services provided in those markets. The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies. The course also provides information about the prevailing financial system in India.

Unit I: Introduction

Financial systems In India – on Overview– Structure – Regulation – Role – Functions – Financial Instruments – Financial Markets – Capital Markets & Money Markets – Differences – Characteristics of Financial markets – financial services environment.

Unit II: Financial Services

Financial services – objectives – characteristics – functions – types of financial services – Banking Financial Corporations – non banking financial corporation's & insurance corporations – financial services sector – problems and reforms.

Unit III: Venture Capital

Venture capital – Meaning – Definition – Features – Methods and Evaluation Process – Leasing – types – Test for leasing – credit rating.

Unit IV: Mutual Funds

Mutual Funds – concepts – objectives – functions – portfolio classification – guidelines – working of public and private mutual funds in India – Portfolio management process – Operational efficiency and its Evaluation.

Unit V: Legal and Institutional Arrangements

Regulatory and legal framework of government in banking – role of RBI – Regulation of stock exchanges and SEBI – Insurance Regulatory and Development Authority (IRDA) – Functions – Objectives and its features.

Book References:

7. Dr. S. Gurusamy – Essentials of Financial Services – Tata McGraw Hill.
8. I.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
9. Vasant Desai, Indian Financial Systems, Himalaya Publishers.