

Periyar EVR College (Autonomous), Trichy 620023
MCBCS – General Course Pattern for UG
B.Com – Commerce 2015-16

| Sl. No. | Part | SUBJECT TITLE | HRS | CREDITS | INTERNAL | EXTERNAL |
|-----------------------|---------|-------------------------------------|-----------|-----------|------------|------------|
| SEMESTER - I | | | | | | |
| 1 | P - I | Tamil – I | 6 | 3 | 25 | 75 |
| 2 | P - II | English – I | 6 | 3 | 25 | 75 |
| 3 | P - III | Core I Financial Accounting - I | 6 | 5 | 25 | 75 |
| | | Core II Principles of Marketing | 2 | | | |
| 4 | P - IV | Allied I Business Organisation | 4 | 4 | 25 | 75 |
| | | Allied II Business Economics | 2 | | | |
| 5 | P - V | Value Education | 2 | 2 | 25 | 75 |
| 6 | P - VI | Tourism Management | 2 | 4 | 25 | 75 |
| TOTAL | | | 30 | 21 | 150 | 450 |
| SEMESTER - II | | | | | | |
| 9 | | Tamil | 6 | 3 | 25 | 75 |
| 10 | | English | 6 | 3 | 25 | 75 |
| 11 | P - III | Core II Principles of Marketing | 4 | 4 | 25 | 75 |
| 12 | | Core -III Financial Accounting - II | 6 | 4 | 25 | 75 |
| 13 | | Allied - II Business Economics | 2 | 3 | 25 | 75 |
| 14 | | Allied - III Business Management | 4 | 4 | 25 | 75 |
| 15 | P - IV | Environmental Studies | 2 | 2 | 25 | 75 |
| TOTAL | | | 30 | 23 | 175 | 525 |
| SEMESTER - III | | | | | | |
| 16 | P - I | Tamil | 6 | 3 | 25 | 75 |
| 17 | P - II | English | 6 | 3 | 25 | 75 |
| 18 | P - III | Core IV Business Statistics | 4 | 4 | 25 | 75 |
| 19 | | Core V Banking Law and Practice | 2 | | | - |
| 20 | | Allied IV Business Communication | 3 | 3 | 25 | 75 |
| 21 | | Allied V Business Law | 2 | | | - |
| 22 | | Major Elective I Cost Accounting | 5 | 5 | 25 | 75 |
| 23 | | SBE - II Personality Development | 2 | 4 | 25 | 75 |
| TOTAL | | | 30 | 22 | 150 | 450 |

| SEMESTER - IV | | | | | | |
|----------------------|--------|--|------------|------------|-------------|-------------|
| 24 | P - I | Tamil | 6 | 3 | 25 | 75 |
| 25 | P - II | English | 6 | 3 | 25 | 75 |
| 26 | | Core V Banking Law and Practice | 4 | 4 | 25 | 75 |
| 27 | | Core VI Corporate Accounting I | 6 | 4 | 25 | 75 |
| 28 | | Allied V Business Law | 2 | 3 | 25 | 75 |
| 29 | | Allied VI Entrepreneurial Development | 4 | 3 | 25 | 75 |
| 30 | | Non M.E. Optimization Technique E/m - Potti Theirvu T/m, (Nghl;bNjh;T) | 2 | 2 | 25 | 75 |
| TOTAL | | | 30 | 22 | 175 | 525 |
| SEMESTER - V | | | | | | |
| 31 | | Core VII Income Tax | 6 | 5 | 25 | 75 |
| 32 | | Core VIII Corporate Accounting II | 6 | 5 | 25 | 75 |
| 33 | | Core IX Financial Management | 6 | 4 | 25 | 75 |
| 34 | | Core X Business Environment | 4 | 4 | 25 | 75 |
| 35 | | Major Elective II Financial Services | 5 | 5 | 25 | 75 |
| 36 | | Non ME II Optimization Technique E/m, Potti Theirvu T/m (Nghl;bNjh;T) | 2 | 2 | 25 | 75 |
| 37 | | Exttension Activity | 1 | 1 | 25 | 75 |
| TOTAL | | | 30 | 26 | 175 | 525 |
| SEMESTER VI | | | | | | |
| 38 | | Core XI Management Accounting | 6 | 5 | 25 | 75 |
| 39 | | Core XII Auditing | 6 | 4 | 25 | 75 |
| 40 | | Core XIII Human Resource Management | 6 | 4 | 25 | 75 |
| 41 | | Core - XIV Retail Management | 4 | 4 | 25 | 75 |
| 42 | | Major Ele. III Company Law and Secretarial Practice | 5 | 4 | 25 | 75 |
| 43 | | SBE II On Line Stock Trading (Trading with Practical's) | 2 | 4 | 25 | 75 |
| 44 | | Gender Equality | 1 | 1 | 25 | 75 |
| TOTAL | | | 30 | 26 | 175 | 525 |
| GRAND TOTAL | | | 180 | 140 | 1000 | 3000 |

Subject Code: MCM1C1

| | |
|--|---------------------------|
| Title of the Paper : FINANCIAL ACCOUNTING - I | Credit : 5 |
| Course : B.Com. | Core : I |
| Semester : I | Time : 3 hours |
| Hours Per Week : 6 | Maximum : 75 marks |

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|-------------------------------|--|------------------------|--|
| Objective | To Improve the Basic Accounting Theory and Application Knowledge of the Students. | | |
| Unit-I | Accounting: Meaning, Objectives, Principles – Concepts and Conventions - Basic terms of Accounting – Double Entry System – Preparation of Journal – Ledger Posting – Preparation of Trial Balance. | | |
| Unit-II | Final Accounts: Trading and Profit and Loss Account – Balance Sheet – Important Adjustments - Average Due Date. | | |
| Unit-III | Bank Reconciliation Statement – Cash Book and Pass Book shows Favourable Balances and Unfavourable Balances - Rectification of Errors - Suspense Account. | | |
| Unit-IV | Final Accounts of Non Trading Concerns: Receipts and Payments Accounts – Income and Expenditure Accounts. Voyage Accounts: Computation of Freight and Commission - Complete Voyage Only. | | |
| Unit-V | Insolvency Accounts: Individual – Statement of Affairs – Deficiency and Surplus Accounts – Farm Accounting. | | |
| Question paper pattern | <p><i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | | |
| Teacher's Signature | | HOD's Signature | |

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|------------------------|----------------------|--|
| Text Book | Advanced Accounts | R.L.Gupta and Radhasamy, Sultan Chand Publication, New Delhi |
| Reference Books | Advanced Accounts | S.P. Jain and Narange, Kalyani Publication, New Delhi |
| | Advanced Accounts | Dr.M.A.Arulanandam and Dr.K.S.Raman, Himalaya Publishing House, New Delhi |
| | Advanced Accountancy | Dr.S.Peer Mohamed and Dr.S.A.N.Shazuli Ibrahim, Pass Publication, Madurai – 20 |

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|---------------------------|----------------------------------|----------------|-------------------|
| Title of the Paper | : PRINCIPLES OF MARKETING | Credit | : 4 |
| Course | : B.Com. | Core | : II* |
| Semester | : I & II | Time | : 3 hours |
| Hours Per Week | : 2 + 4 | Maximum | : 75 marks |

Subject Code: MCM2C2

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|----------------------------|--|------------------------|--|
| Object | To acquire some knowledge about the meaning and process of Marketing. To understand the role of middle man in the modern marketing, advertisement and sales promotion. | | |
| Unit - I | Definition and meaning of marketing – Modern concept of marketing – marketing and selling – Marketing Mix – Marketing functions, Transportation, Warehousing, Financing, Grading, Risk bearing, Social marketing. | | |
| Unit - II | Product – Meaning – Types, Product Mix, Product elimination, Product modification - Product development and introduction of new product – Product life cycle – Product diversification, product failure - Branding – Packaging | | |
| Unit - III | Pricing – Objectives – factors influencing pricing – methods of pricing – pricing Strategies – Pricing for new product and exiting product. | | |
| Unit - IV | Advertising - Meaning – AIDA concept – Advertising methods – Media – Advantages and Disadvantages – publicity – personal selling and Salesmanship – Sales promotion – Meaning – Types – Merits and Demerits - Market segmentation and consumer behavior. | | |
| Unit - V | Channels of distribution – Selection of Channel’s – channels functions – middlemen – wholesalers – retailers – Marketing Research – AGMARK, ISI, ISO Certification – E-Marketing and Tele Marketing. | | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5-25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher’s Signature | | HOD’s Signature | |

- Text Books** 1. Marketing – Rajan Nair
- Reference** 1. Marketing Management - Sherlekar
- Books** 2. Principles and practice of Marketing in India – C.B. Memoria and Joshi.

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|---------------------------|--------------------------------|----------------|-------------------|
| Title of the Paper | : BUSINESS ORGANISATION | Credit | : 4 |
| Course | : B.Com. | Allied | : I |
| Semester | : I | Time | : 3 hours |
| Hours Per Week | : 4 | Maximum | : 75 marks |

Subject Code: MCM1A1

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|----------------------------|---|------------------------|--|
| objective | To help the students to acquire business skills by understanding the requirements to start a business. | | |
| Unit – I | Business – Meaning, Definition, comparison between business, profession and Employment, Nature and scope, functions, objectives. Business system – meaning, characteristics and elements – Areas of corporate responsibility. | | |
| Unit – II | Organizing a business – Requisites of success in modern business – Qualities of a successful businessman. Plant location – meaning, definition and factors influencing plant location. Plant layout – meaning, definition, factors influencing plant layout and types of plant layout | | |
| Unit – III | Business risks – meaning, nature, causes, types, risk management, methods of handling risk - Insurance - definition, importance and principles. | | |
| Unit – IV | Business finance – meaning, characteristics, determinants of capital structure, over capitalization, under capitalization and causes – sources of business finance – factors determining working capital | | |
| Unit – V | Business combination – introduction, meaning and definition of combination – causes for the growth of combination – types, forms of combination, evaluation of the combination movement, combination movement in India. | | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher's Signature | | HOD's Signature | |

Text Book

1. Business Organization by Y.K. Bhusan, Sultan Chand & Sons, New Delhi

Reference Books:

2. Business Organization by C.B. Gupta, Sultan Chand & Sons, New Delhi.

3. Business Organization and Management by S. Kathiresan & V. Radha, Prasanna Publishers, Chennai.

4. Business Organization and Management by Reddy Galson.

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|---------------------------|-----------------------------|----------------|-------------------|
| Title of the Paper | : BUSINESS ECONOMICS | Credit | : 3 |
| Course | : B.Com. | Allied | : II* |
| Semester | : I & II | Time | : 3 hours |
| Hours Per Week | : 2 + 2 | Maximum | : 75 marks |

Subject Code: MCM2A2

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|----------------------------|---|------------------------|--|
| Object | To make the students to realize the usefulness of economic tool, principles, laws etc., in business decisions. | | |
| Unit - I | Business economics – meaning – definitions – scope and nature – concepts applied in business economics – micro and macro economics applied to business. | | |
| Unit - II | Demand analysis – demand schedule – law of demand – demand curves – elasticity of demand – indifference curve analysis – indifference schedule – indifference curve – marginal rate of substitution – consumer’s equilibrium. | | |
| Unit - III | Production function – iso-quant curves – scale of production – economic of large scale production and limitations thereof. | | |
| Unit - IV | Supply – supply schedule – law of supply – supply curve – elasticity of supply – cost and revenue – break even analysis – fixed cost – variable cost – total cost – marginal and average cost – long run and short run curves – average and marginal revenue. | | |
| Unit - V | Market structure – equilibrium of firm and industry – optimum firm – pricing under perfect competition and monopoly – price discrimination – pricing under monopolistic competition – pricing in public utilities. | | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5-25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher’s Signature | | HOD’s Signature | |

Text Books 1. Business Economics – Dr.S. Sankaran, Margam Publications, Chennai.

- Reference Books**
1. Business Economics – Misra and Puri, Himalaya Publications, Mumbai
 2. Business Economics – Mithani D.M. Himalaya Publications, Mumbai.
 3. Business Economics – K.P.M. Sundaram and Sundaram, Sultan Chand & Co., New Delhi.

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|---------------------------|-----------------------------|----------------|-------------------|
| Title of the Paper | : TOURISM MANAGEMENT | Credit | : 4 |
| Course | : B.Com. | SBE | : I |
| Semester | : I | Time | : 3 hours |
| Hours Per Week | : 2 | Maximum | : 75 marks |

Subject Code: MCM1SBE1

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| Objective | To promote culture and ethical value of India among the young generation. |
| Unit-I | Introduction – concept – need – scope and its economic and social importance – impact of tourism – Elements of tourism |
| Unit-II | Tourism in India – Development of tourism in India – Tourist information Offices – Formation of Ministry of Tourism – Growth of tourism since Independence – role of ITDC (India Tourism Development Corporation Ltd.) |
| Unit-III | Accommodation – Supplementary accommodation – Motel – Youth Hostel – Caravan and camping sites – pension – Bed and Breakfast establishment – Tourist Holiday Village |
| Unit-IV | Transport – Road Transport in India – Auto rental companies – Automobile Association – Intercity bus service – Railway – Indian Railways |

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| Unit-V | Air transport in India – Surface Transport – How to improve India’s Tourist Transport – Indian Airlines | | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher’s Signature | | HOD’s Signature | |

Text Book Tourism Development A.K. Bhatia Prannath ceth and Sushma Seth Bhat

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|---------------------------|------------------------------------|----------------|-------------------|
| Title of the Paper | : FINANCIAL ACCOUNTING – II | Credit | : 4 |
| Course | : B.Com. | Core | : III |
| Semester | : II | Time | : 3 hours |
| Hours Per Week | : 6 | Maximum | : 75 marks |

Subject Code: MCM2C3

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| Objective | To appraise the students about the application of accounting knowledge in special business activities. |
| Unit-I | Branch Accounts – Need - Types of Branches – Dependent Branches Only – Departmental Accounts – Purpose – Allocation of Expenses – Inter Departmental Transfer. |
| Unit-II | Partnership Accounts – Admission, Retirement and Death of a Partner - Calculation of New Profit Sharing Ratio - Methods of Valuation of Goodwill – Revaluation of Assets and Liabilities and Preparing Balance Sheet. |
| Unit-III | Partnership Accounts – Dissolution of Partnership - Simple Dissolution – Accounting Procedure – Insolvency of a Partner – Garner Vs Murray Rule – All Partners Insolvent. |
| Unit-IV | Partnership Accounts – Piece Meal Distribution – Gradual Realisation of Assets – Proportionate Capital Method – Maximum Loss Method. |

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| Unit-V | Hire Purchase and Instalment Purchase System – Distinction – Accounting Procedures – Calculation of Interest and Cash Price – Partial Repossession – Complete Repossession of Goods - Royalty Accounts excluding sub lease. | | |
| Question paper pattern | <i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS. | | |
| Teacher's Signature | | HOD's Signature | |

| | | |
|------------------------|----------------------|---|
| Text Book | Advanced Accounts | R.L.Gupta and Radhasamy, Sultan Chand Publication, New Delhi |
| | Advanced Accounts | S.P. Jain and Narange, Kalyani Publication, New Delhi |
| Reference Books | Advanced Accounts | Dr.M.A.Arulanandam and Dr.K.S.Raman, Himalaya Publishing House, New Delhi |
| | Advanced Accountancy | Dr.S.Peer Mohamed and Dr.S.A.N.Shazuli Ibrahim, Pass Publication, Madurai – 20 |

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|---------------------------|------------------------------|----------------|-------------------|
| Title of the Paper | : BUSINESS MANAGEMENT | Credit | : 4 |
| Course | : B.Com. | Allied | : III |
| Semester | : II | Time | : 3 hours |
| Hours Per Week | : 4 | Maximum | : 75 marks |
| Subject Code: | MCM2A3 | | |

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| Objectives | To create an understanding of modern business principles and to impart knowledge in the field of motivation, leadership and control process. |
| Unit – I | Business management – definition, nature, importance – management and administration – management is an art or science – level of management, contribution by Taylor – Scientific management, method study, motion study, time study, fatigue study, Faylos – principles of management – functions of management. |
| Unit – II | Planning – definition, nature, importance, characteristics, advantages and limitations, planning process –methods of planning – single use plans and repeated use plans – planning premises, MBO-MBE-decision making – factors involved in decision making. |
| Unit – III | Organization – nature and importance, key elements of organization process, features of sound organization – different types of organization – organization chart and manuals – authority and responsibility – delegation – principles, types, |

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| | importance, advantages and disadvantages –decentralization, factors determining the degree of decentralization, advantages and disadvantages. | | |
| Unit – IV | Communication – meaning, importance, types – advantages and disadvantage of each type – barriers in communication. Motivation – meaning, types of motivation, theories – Maslow’s, Herzberg’s, Theory X and Y Theory. Leadership – meaning, importance, qualities of leader, leadership styles. | | |
| Unit – V | Control – importance – working of control process, Control devices – traditional devices – budgeting, cost control, Break Even analysis, production control, inventory control – modern devices – ROI, PERT, CPM, MIS, Basic concepts of Cybernetics, Management Audit, New prospective in management – Core Competence, TQM, BENCH marking, ERP, Business Process Reengineering. | | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5-25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher’s Signature | | HOD’s Signature | |

Text Book

1. Business Management – Dinker Pagre
2. Principles of management – Dr. T. Ramasamy

Reference Book

1. Business Management – C.B. Gupta
2. Business Management – Knooz O Donnel

II Year

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|---------------------------------|---|--|----------------------|---------------------|----------------|
| Title of the Paper | : | BUSINESS STATISTICS | | | |
| Major | : | CORE | IV | Code: MCM3C4 | (B.Com) |
| SEMESTER | | III | | | |
| Hours per Week | : | 4 | Credit | : | 4 |
| Time | : | 3 hours | Maximum Marks | : | 75 |
| Object | : | To understand basic statistical knowledge for decision making purpose in business | | | |
| Unit - I | Statistics - Meaning, Definition and Importance – Collection of Data – Primary Data and Secondary Data - Tabulation and Classification – Diagrams and Graphs - Construction of Pie Diagram only – Measures of Central Tendency – Arithmetic Mean – Median – Mode – Standard Deviation - Co-efficient of Variation - Continuous Series Problems only | | | | |
| Unit - II | Measures of Dispersion - Range – Quartile Deviation – Co-efficient of Quartile Deviation - Skewness – Karl Pearson’s Co-efficient of Skewness – Bowley’s Co-efficient of Skewness - Continuous Series Problems only | | | | |
| Unit - III | Correlation - Meaning – Definition – Types of Correlation - Simple Correlation – Karl Pearson’s Co-efficient of Correlation – Spearman’s Rank Correlation. | | | | |
| Unit - IV | Index Numbers – Meaning, Characteristics and Uses – Methods of Construction of Index Numbers – Laspeyre’s Method, Paasche’s Method, Bowley’s Method, Fisher’s Method, Marshall Edge Worth’s Method – Time Reversal Test – Factor Reversal Test – Cost of Living Index Method. | | | | |
| Unit - V | Time Series Analysis - Meaning – Uses – Method of Least Squares Fitting a straight line Method – Odd and Even Number Type Problems – Seasonal fluctuations - Method of Moving Average – Regression Analysis. | | | | |
| Reference Books | Business Statistics – PA. Navanitham, Jai Publishers, Trichy | | | | |
| | 1. Statistical Methods – S.P. Gupta, Sultan Chand Sons Publication, New Delhi | | | | |
| | 2. Statistics – R.S.N. Pillai and Bhavathi, Sultan Chand Sons Publication, New Delhi | | | | |
| | | | | | |
| Question Paper Pattern | Part – A : 10 Theory Questions (2 Questions from Each Unit) Part – B : One Theory Question (Either or Type) in any One Unit only + 4 Problems (Either or Type) from any other 4 Units Part – C : 1 Problem from Each Unit (5 Problems) | | | | |
| Signature of The Teacher | Signature of the HOD | | | | |
| Title of the | : | BANKING LAW AND PRACTICE | | | |

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|---------------------------------|--|--|----------|---------------------------------------|---|----------------|
| Paper | | | | | | |
| Core* | : | CORE * | V | Subject Code: MCM4C5 | | (B.Com) |
| SEMESTER | | III & IV | | | | |
| Hours per Week | : | 2+4=6 | | Credit | : | 4 |
| Time | : | 3 hours | | Maximum Marks | : | 75 |
| Objective | : | To develop the knowledge on banking system of the country through practical exposure | | | | |
| Unit - I | Origin and Development of Banks – Banking System in India – Types of banks in India -Functions of Commercial Banks – Role of Banks in Economic Development – Banking Regulation Act, 1949- RBI and its functions. | | | | | |
| Unit - II | Computerization of banking in India - E – Banking – New emerging payment system in India – Credit Cards – Debit Cards – ATM – Mobile Banking – Core banking - Role of Information Technology in Banking Sector. | | | | | |
| Unit - III | Banker and customer – Meaning - Definition – Relationship between Banker and Customer – Obligations of a Banker – Consequences of wrongful Dishonor – Garnishee Order – Termination of Relationship – Rights of a Banker. | | | | | |
| Unit - IV | Types of Bank Accounts – Fixed Time Deposit Account – Savings Deposit Account – Current Account – NRI account – Opening of an Account – Operating the Banking Account – Other types of Accounts – Closure of Accounts –Attractive Savings Schemes | | | | | |
| Unit - V | Negotiable Instruments – Definition – Essential features of Negotiable Instruments – Crossing of Cheques –Features, Objectives, and Types of Crossing – Endorsement – Types of endorsement –Legal provision regarding endorsement | | | | | |
| Reference Books | Indian Banking- S.Natarajan and R. Parameshwaran | | | | | |
| | Banking Theory Law and Practice – Sundram and Varshney | | | | | |
| | Banking Theory Law and Practice – Gordon and Natarajan | | | | | |
| | Banking Theory Law and Practice – Dr.N.Premavathy | | | | | |
| Question Paper Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | | | | |
| Signature of The Teacher | Signature of the HOD | | | | | |

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|---------------------------------|---|---|------------------------|---|----------------|
| Title of the Paper | : | BUSINESS COMMUNICATION | | | |
| Allied IV | : | | | | (B.Com) |
| SEMESTER | | III | Sub.code:MCM3A4 | | |
| Hours per Week | : | 3 | Credit | : | 3 |
| Time | : | 3 hours | Maximum Marks | : | 75 |
| Object | : | To develop the skill of writing letters and to utilize modern electronic device to improve communication. | | | |
| Unit - I | Business Communication – Definition – Need and functions of business correspondence – Qualities of a good business letter – Format of business letters – Barriers to communication | | | | |
| Unit - II | Trade enquiries and replies – offer and quotations, Orders and their execution – confirmation of orders - Status Enquiry – Complaints and Adjustments letters. | | | | |
| Unit - III | Circular letters – different situation – Sales letters – Objectives - Collection letters - Methods of collection process – Different stages in collection letter. | | | | |
| Unit - IV | Bank Correspondence - Application for situation – Resume writing–Reference letter – Testimonials - Appointment orders, Joining Report. | | | | |
| Unit - V | Modern Communication methods - Internet – E-mail, SMS - MMS – Voice mail – Video conferencing - Report writing – Qualities of a good report - Types of reports. | | | | |
| Reference Books | 1. | Effective Business Communication – Remesh & Patten Shetty. | | | |
| | 2. | Modern Commerical Correspondence – R.S.N. Pillai & Bhagavathi, S Chand & Co., New Delhi. | | | |
| | 3. | Business Communication – Varinder Kumar and Bodh Raj, Kalyani Publishers, New Delhi | | | |
| | 4. | Business communication – Rajendra Pal and J S Korlahalli, Kalyani Publishers. New Delhi. | | | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5-25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | | | |
| Signature of The Teacher | Signature of the HOD | | | | |

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|----------------------------|---|--|---------------|
| Title of the Paper | | BUSINESS LAW | |
| Course | B.Com | Paper Code : | MCM4A5 |
| Core : | Allied V* | Credit : | 3 |
| Semester : | IV * III | | |
| Hours per Week | 2+2=4 | | |
| Major/ Allied | | | |
| Time : 3 Hours | Maximum Marks : 75 Marks | | |
| Objectives : | | | |
| Unit - I | Nature of Contract-Indian Contract Act 1872-Definition of Contract-elements of Contract-Essential elements of a valid contract-classification of Contracts | | |
| Unit - II | Formation of Contract- Offer and Acceptance-Consideration-Capacity of Parties- Minor- Person of unsound mind-Free consent-Coercion-Undue influence-Fraud-mistake-legality of object and consideration-contingent contract | | |
| Unit - III | Performance of contract- Discharge of contract-Remedies for breach of contract-suit for recession-suit for damage-Quasi contract-types-contracts of bailment and pledge-indemnity and guarantee-Tenders-Reciprocal promise. | | |
| Unit - IV | Sale of Goods-Sale and Agreement to sell- Conditions and warranties-Transfer of property-Sale by non-owners- Rights of unpaid seller. | | |
| Unit - V | Contract of Agency- Law of Agency-Creation and appointment-types of agents-personal liabilities-Rights and duties of Agents-Ratification-essentials of ratification-Termination of agency-irrevocable agency-Effectiveness of termination. | | |
| Reference Book | | Principles of Mercantile law- S N Tandon | |
| | | Elements of Mercantile Law- N D Kapoor | |
| | | Commercial law – Sen and Mittra | |
| | | Business Law – R S N Pillai and Bhagavathi | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5-25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher's Signature | | HOD Signature | |

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|---------------------------------|---|---|-----------------------------|----------------------|----------------|
| Title of the Paper | : | COST ACCOUNTING | | | |
| MAJOR ELECTIVE I | : | Major M E | 1 | Sub.Code:MCM3M E1 | (B.Com) |
| Semester | : | III | | | |
| Hours per Week | : | 5 | | Credit | : 5 |
| Time | : | 3 hours | | Maximum Marks | : 75 |
| Object | : | To give practice regarding Cost accounting principles and methods. | | | |
| Unit - I | Definition – Objectives, Scope and Nature of Cost Accounting – Differences between Cost Accounting and Financial Accounting – Merits and Demerits of Cost Accounting – Classification of Costs – Cost unit – Cost Centers – Preparation of Cost Sheet. | | | | |
| Unit - II | Material – purchase procedures – stores procedures – receipts and issue of materials – First in First Out Method (FIFO) – Last in First Out Method (LIFO) only - Inventory control - Levels of stock – Economic Order Quantity (EOQ) – ABC Analysis. | | | | |
| Unit - III | Labour – Time Keeping and Time booking – Labour Turnover - methods of Wage Payment – Time Rate- Piece Rate – Incentive method of wage payment – Taylor’s Differential Piece Rate System, Merrick’s Multiple Piece Rate System – Gantt’s Task and Bonus Plan – Halsey Premium Plan, Halsey-Weir Premium Plan and Rowan Plan. | | | | |
| Unit - IV | Overheads – Classification - Allocation – Apportionment of factory overheads – Steps in the Apportionment of Factory Overheads – Primary Distribution Summary – Secondary Distribution Summary – Machine Hour Rate. | | | | |
| Unit - V | Methods of costing – Job costing – Objective of job costing – Operating Costing – Application of Operating Costing – Ascertainment of Transport Cost – Process costing (excluding inter process profits and equivalent production). | | | | |
| Reference Books | 1. | Cost Accounting – R.S.N. Pillai and Bhavathi, S.Chand Publications , New Delhi. | | | |
| | 2. | Cost Accounting – S. P. Iyengar, Sultan Chand and Sons Publications, New Delhi. | | | |
| | 3. | Practical Costing – B.S. Khanna, I M Pandey, G.K. Ahuja, MN.Arora, S.Chand & Company Ltd. | | | |
| | 4. | Cost Accounting – S.P. Join & K.L.Narang, Kalyani Publication, New Delhi. | | | |
| Question Paper Pattern | <i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS. | | | | |
| Signature of The Teacher | | | Signature of the HOD | | |

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|---------------------------------|---|---|----------------------|---|----------------|
| Title of the Paper | : | PERSONALITY DEVELOPMENT | | | |
| SBE - II | : | | Code:MCM3SBE2 | | (B.Com) |
| SEMESTER | | III | | | |
| Hours per Week | : | 2 | Credit | : | 4 |
| Time | : | 3 hours | Maximum Marks | : | 75 |
| Object | : | To develop personality and reduce stress. | | | |
| Unit - I | Introduction to personality - Development of human personality – Personality Traits – Functions of Personality – Factors influencing the development of personality. | | | | |
| Unit - II | The dimensions of human development – Physical development – Intellectual development – Emotional development – Social development – Moral development – Spiritual development. | | | | |
| Unit - III | Communication skills and Body Language – Inter personal communications and relationships – Leadership skills – Team building - Public speaking. | | | | |
| Unit - IV | Stress management – Definition – Types – Causes and its effects – Stress management at work place – Techniques of stress management. | | | | |
| Unit - V | Placement preparation – resume writing – Group discussion – Role play – Interview – Mock interview - Time management and effective planning. | | | | |
| Reference Books | 1. | Personality Development by Rajiv K. Mishra & Ruba Rao | | | |
| | 2. | Business communication - Rajendrapal and J.S. Korlahalli. | | | |
| | 3. | 7 Habits of highly effective people by Stephen Covey. | | | |
| | 4. | You can win – Shiv khera. | | | |
| Question Paper Pattern | 5x15 = 75 marks (5 out of 8 questions) | | | | |
| Signature of The Teacher | Signature of the HOD | | | | |

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|---------------------------------|--|--|-----------------------------|----------------------|----------------|
| Title of the Paper | : | CORPORATE ACCOUNTING - I | | | |
| CORE VI | : | Major | 1 | | (B.Com) |
| SEMESTER | | IV | Subject Code: MCM4C6 | | |
| Hours per Week | : | 6 | | Credit | : |
| Time | : | 3 hours | | Maximum Marks | : |
| Object | : | To understand the corporate provisions relating to securities. | | | |
| Unit - I | Company Accounts – Issue of shares at par, discount and premium – pro rata allotment of shares – calls in advance and calls in arrears – Forfeiture and re-issue of shares- underwriting . | | | | |
| Unit - II | Issue of debentures – Distinction between debenture and share – Debenture discount – Redemption of debentures – redemption out of provision – Sinking fund method - Insurance Policy method – own debentures – Ex-interest and Cum – Interest, quotations (excluding redemption out of capital, out of profit, conversion of debentures into shares and own debentures investment account) | | | | |
| Unit - III | Profit prior to incorporation – Final accounts of companies – calculation of Dividends – Calculation of Managerial Remuneration. | | | | |
| Unit - IV | Valuation of Shares –Factors affecting the value of shares – Methods of valuation of shares- valuation of goodwill - Factors affecting the value of goodwill – Methods of valuation of goodwill . | | | | |
| Unit - V | Liquidation of company (Excluding statement of affairs and deficiency account) – Liquidator’s final statement of account. | | | | |
| Question Paper Pattern | <i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS. | | | | |
| Reference Books | 1. | Advance Accountancy – Dr.M.A.Arulanandam & Dr.K.S.Raman (Text book) | | | |
| | 2. | Advanced Accounts – M.C.Shukla and T.S.Grewal | | | |
| | 3. | Advanced Accountancy - R.L.Gupta and Radhasamy | | | |
| | 4. | Advance Accountancy- S.P.Jain and K.L.Narang | | | |
| Signature of The Teacher | Signature of the HOD | | | | |

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|----------------------------|---|---|----------------|
| Title of the Paper | | ENTREPRENEURIAL DEVELOPMENT | |
| Course | B.Com | Paper Code :MCM4A6 | (B.Com) |
| Core : | Allied VI | Credit : | 3 |
| Semester : | IV | | |
| Hours per Week | 4 | | |
| Major/ Allied | | | |
| Time : 3 Hours | Maximum Marks : 75 Marks | | |
| Objectives : | To impart knowledge to students regarding entrepreneurship - projects and related issues | | |
| Unit - I | Entrepreneurship – Meaning – Qualities of entrepreneurs- Types of Entrepreneurs-Functions of entrepreneurs – Role of entrepreneurship in Economic Development, women entrepreneur, problems of women entrepreneur. | | |
| Unit - II | Entrepreneurial Environment – Factors affecting Entrepreneurial Growth – Competencies – Entrepreneurial motivation – Barriers to Entrepreneurship Development. | | |
| Unit - III | Institutional Finance to Entrepreneurs – Commercial banks – SFCs – SIDCs – SIPCOT –TIIC – Commercial Banks – Small industries Development Bank (SIDBI). | | |
| Unit - IV | Project Management – Sources of Business idea – Project classification – Project identification – Project formulation stages – project Report – Project Appraisal | | |
| Unit - V | Incentives and subsidies – Incentives to small scale industries - Incentives to industrial units located in backward areas - Transport subsidy – Seed capital assistance – Taxation benefits to SSI. | | |
| Reference Book | 1. | Entrepreneurial Development – C.B. Gupta & Srinivasan | |
| | 2. | Dynamics of Entrepreneurial Development – Vasant Desai, Himalaya publishing House, New Delhi. | |
| | 3 | Entrepreneurship Development – Gordon & Natarajan. | |
| | 4 | Entrepreneurial Development – S.S. Kanka S. Chand & Co New Delhi. | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5-25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher's Signature | | HOD Signature | |

(for the candidates admitted form the academic year 2015 onwards)

Non – Major Elective – I: OPTIMIZATION TECHNIQUES – I

(II B.Com. Sec A & B)

SEMESTER: IV

Subject code:

Hours: 2

Credits: 4

Objectives:

- To introduce the various techniques of research
- To make the students to solve the real- life problems in business and management.

Unit – I

Linear Programming Problem: Graphical Solution Method.

Unit – II

The Transportation Model: Finding an Initial Basic Feasible solution using North – West Corner Rule, Matrix Minima Method (Least Cost Method) and Vogel’s Approximation Method.

Unit – III The Assignment Models: Balanced assignment problems only.

Unit – IV

Sequencing Models: n jobs processing through two machines only.

Unit – V

Replacement Models: Replacement of items whose maintenance and repair costs increase with time, Ignoring changes in the Value of Money during the period.

Book: “Problems in Operations Research (Principles and Solutions)” by Er. Prem Kumar Gupta & Dr. D.S. Hira, S. Chand & Company Pvt. Limited, New Delhi, Edition 2009.

Question Pattern

1. 5 Questions out of 8, 5X15=75 Marks

Unit – I - Chapter 2 Section 2.3 (Simple Problems only)

Unit – II - Chapter 3 Section 3.2 to 3.4 (Simple Problems only)

- Unit – III - Chapter 4 Section 4.1 to 4.5 (Simple Problems only)
- Unit – IV - Chapter 5 Section 5.1 to 5.4 (Simple Problems only)
- Unit – IV - Chapter 11 Section 11.2 (Simple Problems only)

tzpff; fbjj; njhlh;G jhs; - I

(jkpo;Jiw 4k; gUtk; Regular and Shift)

Nehf;fk;: fbjj; njhlh;G gw;wp mbg;gil Mw;wiy tsh;jjy;

PART : IV

CREDIT :2

NON-MAJOR ELECTIVE – I

HOURS : 2

myF : - I

jfty; njhlh;G : ,yf;fzk; - Nehf;fq;fs; - \$Wfs; - jfty; njhlh;gpd; tiffs; - jfty; njhlh;gpd; jilfs; -vOj;J jfty; njhlh;gpd; ed;ikfs; jPikfs; -tzpff;fbjj;jpd; \$l;likg;G - fbjk; vOJk; Kd; kdjpy; nfhs;s Ntz;ba fhuzpfs;.

myF : - II

tprhuizfSk; kWnkhopfSk;: cjtp Nfl;Fk; tprhuizfs; tpw;gid tha;g;G tsq;fisf; nfhz;Ls;s tprhuizfs; - kWnkhopfspd; tiffs; tpiyf; Fwpg;gPLfSk; - tpiyg; Gs;spfSk;.

myF:- III

Miz epiwNtw;wk; : Miz tpLj;J fbjk;> Miz epiwNtw;wg;gl;lij mwptpj;J fbjk; - Mizapid uj;J nra;Ak; fbjk;

myF:- IV

Gfhh; kw;Wk; rhpf;fl;ly; fbjq;fs; : fhyjhkjj;ij Gfhh; nra;Ak; fbjk; gjpy; fbjk; - jtwhd nghUl;fis> NrijKw;w nghUl;fs; mDg;gg;gl;lij> Gfhh; nra;Ak; fbjk; - gjpy; fbjk;

myF:- V

mwpf;if: rpwg;gpay;Gfs; - tifg;ghLfs; - re;ij mwpf;if - cgNahfq;fs; khjphp re;ij mwpf;if - mr;rf mwpf;if jahhpj;jy; - khjphp mr;rf mwpf;if

Gj;jfq;fs;

1. tzpfj; jfty; njhlh;G - Dr. uhjh
2. tzpfj;jkpo; - ,e;J gjpg;gf Mrphpah; FO ,e;J gjpg;gfk;

BANKING PRACTICES
(EDC FOR MATHEMATICS)

Non – Major Elective I

Credit: 2

Hours 2

Objective: To gain knowledge on banking practices.

Unit – I

Introduction - Reserve Bank of India and its functions – commercial banking - definition – functions – primary functions – acceptance of deposits – types of deposits – advancing of loans – various forms of loans advances – other functions.

Unit –II

Services of commercial banks – agency services, General utility services and modern services, credit cards – ATM facilities.

Unit – III

Opening of new account - procedure- bank pass book – specimen entries in a pass book – duplicate pass book - precautions to be taken by the banker and customers

Unit – IV

Negotiable instruments – definition, features – cheque – definition – features, specimen – cheques Vs Draft – drawing of cheques, material alteration – examples and their effects.

Unit – V

Crossing – kinds – endorsement – meaning and kinds of endorsement.

References:

1. Indian banking – S. Natarajan & R. Parameshwaran
2. Banking – Gordon & Natarajan
3. Banking theory law and practice – Sundaram & Varshney

Question pattern

Part – A = 5 out of 8 questions (5x15 =75)

III Year

| | | | |
|-------------------------------|--|--|---------------|
| Title of the Paper | | INCOME TAX | |
| Course | B.Com | Paper Code : | MCM5C7 |
| Core : | VII | Credit : | 5 |
| Semester : | V | | |
| Hours Per Week | 6 | | |
| Major/ Allied | Major | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To gain knowledge about latest income tax provisions. | | |
| Unit – I | Basic Concepts – Assessee – Person – Assessment Year – Previous Year – Income – Total income – Income exempt from tax- Residential Status - Computation. | | |
| Unit – II | Income from Salary – Basis of charge – Different types of allowances – Pension – Gratuity – Perquisites – Provident fund – Deduction from Salary – Computation. | | |
| Unit – III | Income from House Property – Basis of charge – Determination of Annual Value – Income from let out property – Self occupied property – Deduction allowed from Income from House Property – Computation. | | |
| Unit – IV | Income from Business or Profession – Basis of charge – Deductions – General and Specific – Computation. | | |
| Unit – V | Capital Gains – Basis of charge – Short Term and Long Term Capital Gains – Indexed cost of acquisition and improvement – Exemption – Computation. Income from other sources: Basis of charge – Interest of Securities – Deductions allowed – Computation | | |
| Text Book | 1. | Income Tax Law and Practice – T.S. Reddy & Hari Prasad Reddy | |
| Reference Book | 1. | Income Tax Law and Practice – B.B.Lal | |
| | 2. | Income Tax Law and Practice –Gaur & Narang K.L. | |
| | 3. | Income Tax Law and Practice –Vinod . K. Singhania | |
| Question Paper Pattern | <p><i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | | |
| Teacher's Signature | | HOD's Signature | |

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|-------------------------------|--|---|---------------|
| Title of the Paper | | CORPORATE ACCOUNTING – II | |
| Course | B.Com | Paper Code : | MCM5C8 |
| Core : | VIII | Credit : | 5 |
| Semester : | V | | |
| Hours Per Week | 6 | | |
| Major/ Allied | MAJOR | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To impart knowledge about the special accounting methods and procedures followed by certain kinds of companies. | | |
| Unit – I | Amalgamation and External Reconstruction: Types of Amalgamation – Amalgamation in the nature of merger and Amalgamation in the nature of Purchase (excluding inter-company owing and inter –company holdings). | | |
| Unit – II | Alteration of share capital – Internal Reconstruction. | | |
| Unit – III | Accounts of Holding Companies – Preparation of consolidated Balance Sheet (Excluding chain holding and reciprocal holding). | | |
| Unit – IV | Accounts of Banking Companies – Preparation of Final Accounts – (New Format) – Calculation of Rebate on Bills Discounted. | | |
| Unit – V | Accounts of Insurance companies – Life Insurance – Preparation of Financial Statement – Determination of profit in Life Insurance Business. | | |
| Text Book | 1. | Corporate Accounting – S.P.Jain & K.L. Narang | |
| Reference Book | 1. | Advanced Accounts – M.C.Sukla & Grewal | |
| | 2. | Corporate Accounting – R.L.Gupta & Radhaswamy | |
| Question Paper Pattern | <p><i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i></p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | | |
| Teacher's Signature | | HOD Signature | |

| Title of the Paper | | FINANCIAL MANAGEMENT | |
|------------------------|---|--|--------|
| Course | B.Com | Paper Code : | MCM5C9 |
| Core : | IX | Credit : | 4 |
| Semester : | V | | |
| Hour Per Week | 6 | | |
| Major/ Allied | MAJOR | | |
| Time : 3 Hours | Maximum Marks : 75 Marks | | |
| Objectives : | To impart a depth knowledge in the field of business finance with multidimensional aspects. | | |
| Unit – I | Introduction to Finance; Financial Management – Scope-Objectives – Approaches – Importance – Financing Decisions – Functions of Financial Manager – Sources of finance. Cost of Capital – Importance – Computation of Cost of capital – Cost of equity – Cost of Preference share – Cost of debt. | | |
| Unit – II | Capital Structure; Financial Structure - Over capitalisation – Under capitalisation - Merits and Demerits – Optimum Capital Structure – Factors determining Capital structure – Capital structure Theories – Net Income Approach – Net Operating Income Approach – MM Approach. | | |
| Unit – III | Leverages; Significance – Types – Operating, Financial and Combined Leverage – Working Capital Management – Estimating Working Capital Requirements – Cash Management. | | |
| Unit – IV | Receivable Management – Credit Standards – Credit Terms – Credit Policies. Valuation of Securities – Concept - Book value, Market value, Liquidation, Going Concern Value, Replacement Value - Valuation of Bonds and Debentures, Preference Shares and Equity Shares. | | |
| Unit – V | Dividend Decision - Factors considering the Dividend Decision Forms of Dividend – Types of Dividend – Dividend Policy – Dividend Theories – Walter Model – Gordon Model. | | |
| Text Book | 1. | Financial Management – S.N. Maheswari, S. Chand Publications, New Delhi. | |
| Reference Book | 1. | Financial Management –Dr. R. Ramachandran and Dr. R.Srinivasan, Sri Ram Publication, Trichy | |
| | 2. | Financial Management – Sharma and Gupta, Kalyani Publications, New Delhi. | |
| | 3. | Financial Management – C. Paramasivam and T. Subramanian, New age International Publications, New Delhi. | |
| Question Paper Pattern | <p><i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | | |
| Teacher's Signature | | HOD Signature | |

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|----------------------------|---|--|----------------|
| Title of the Paper | | BUSINESS ENVIRONMENT | |
| Course | B.Com | Paper Code : | MCM5C10 |
| Core : | X | Credit : | 4 |
| Semester : | V | | |
| Hours Per Week | 4 | | |
| Major/ Allied | MAJOR | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To make an understanding on the basic concepts on business environment and to learn various fields of environment in business. | | |
| Unit – I | Business Environment – Concept and Significance – Factors of environment and their influence on Business – Social and Cultural Environment – Impact of Socio-Cultural factors on Business. | | |
| Unit – II | Demographic Trends – Structure and Systems of Indian Society – Caste and Communal Systems - Role of Social Groups in Business Development | | |
| Unit – III | Political Environment and Business – Relevance of Political Decisions to Business – Directive Principles of State Policy – Centre - State Relations. | | |
| Unit – IV | Economic Environment and Business – Role of Economic Systems in Promoting Business Activities – Kinds of business sectors and their places in Economic System. | | |
| Unit – V | Multinational Corporations – Technological environment – Impact of Technology on Business – Choice of Appropriate Technology. | | |
| Text Book | | | |
| | | | |
| | | | |
| Reference Book | 1. | Indian Economy – Ruddar Dutt and K.P.M.Sundaram. | |
| | 2. | Essentials of Business Environment – K. Aswathappa | |
| | 3. | Business Environment: Francis Cherunilam | |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher's Signature | | HOD's Signature | |

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|---------------------------|--|----------------------------|
| Title of the Paper | | FINANCIAL SERVICES |
| Course | B.Com | Paper Code :MCM5ME2 |
| Core : | ME | Credit : 5 |
| Semester : | V | |
| Hours Per Week | 5 | |
| Major/ Allied | MAJOR Elective-II | |
| Time : 3 Hours | Maximum Marks : 75 Marks | |
| Objectives : | To develop knowledge about financial services in India | |
| Unit – I | Mutual Funds – Need, Advantages Types of Mutual Funds – Classification of Mutual Funds – From the point of Investors and Promoters – Mutual Fund in India – Public Sector and Private Sector Mutual Funds – Regulation of SEBI on Mutual Funds – Easy Liquidity, Strength of Mutual Funds - Performance of Private sector Mutual Funds – Details of Assets under Management of Mutual Funds. | |
| Unit – II | Factoring –Various steps involved in the factoring transaction - Key Elements, Types of Factoring – Benefits of Financial and Non-Financial Factoring – Demerits - Sources of Finance for factors – Legal Aspects - Difference between Factoring and Bills Discounting – Cost of Factoring – Factoring in India – Recommendations of Kalyanasundaram Committee – RBI Guidelines – Hire Purchase Agreement – Components of HP Contract - Features and Contents of HP Agreement – Cost of Hire Purchase – Benefits for Buyer/Hirer – Difference between HP and Leasing, HP and Installment Sale. | |
| Unit – III | Leasing – Terms used in the Lease Agreement –Steps in Leasing Transactions – Legal Aspects in Leasing – Lease Finance – Ownership – Sale and Lease Back – Direct Lease – Legal Position of Lessor and Lessee – Lease Evaluation from the Lessor point of view – Accounting and Reporting for Lease – Flats and Effective Rate of Interest – Funding of Leases – Types of Leasing – Advantages and drawbacks of leasing – Difference between Financial lease and operating lease – Tax benefits under leasing agreement in India | |
| Unit – IV | Merchant Banking – Meaning, Origin of Merchant Banking – Regulations by SEBI – Recognition of SEBI on Merchant Bankers – Conditions by SEBI on Merchant Bankers, Pertaining to Pre- Issue-Obligations- Registration – Classification of Merchant Bankers by SEBI Role and Responsibilities of Merchant Banker in a Public Issue, Right Issue and Issue of Prospectus - Submission of Due Diligence Certificate – Managing Public Issue Disclosures to SEBI action against Merchant Bankers - Mobilization of Foreign Fund by Merchant Bankers – Approval for Raising Foreign Capital – Furnishing Documents – Arranging for Inter Corporate Loans – Raising Finance by Fixed Deposits. | |
| Unit – V | Venture Capital – Features - Importance - Methods – Stages involved in Venture Capital Financing – Early Stage, Later Stage Financing – Conventional Venture Capitalists - Evaluation Methods - The First | |

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|----------------------------|--|---|
| | Chicago Method – Revenue Multiplier Method – Evaluation of Project Ideas and Technologies VCIS - Evaluation of VCIs – Schemes – Different Types of Venture Capital in India – Guidelines for promoting VC – ESOP- Entrepreneur Profile – SEBI Regulations for VC Institutions – SEBI Regulations for Foreign Venture Capital Investors – Reasons for Slow Growth of VC Companies in India. | |
| Text Book | 1. | Financial Services - B.Santhanam |
| Reference Book | 1. | Banking and Financial System – Nirmala Prasad |
| | 2. | Financial Services and Markets – E.Gorden |
| Question Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | |
| Teacher's Signature | | HOD's Signature |

(for the candidates admitted from the academic year 2015 onwards)

Non – Major Elective – II: OPTIMIZATION TECHNIQUES – II

(III B.Com. Sec A & B)

SEMESTER: VI

Subject code:

Hours: 2

Credits: 4

Objectives:

- To introduce the various techniques of research.
- To make the students solve the real- life problems in business and management.

Unit – I

Sequencing Problems: n jobs and three machines only

Unit – II

Theory of Games: Characteristics of games – definitions – pure strategy -two person zero – Sum game with saddle point – reduce the game to $2 \times n$ or $m \times 2$ by dominance and solve by graphical method – Two person zero – sum game without saddle point

Unit – III

Inventory problem: Inventory Model with deterministic demand – classical EOQ model (with no shortage)

Unit – IV

Project scheduling by CPM: Network – Critical Path Method

Unit – V

Project scheduling by PERT: PERT calculations $t_o, t_m, t_p, t_e, \sigma$

Question Pattern

1. 5 Questions out of 8, $5 \times 15 = 75$ Marks

Unit – I - Chapter 5 Section 5.5 (Simple Problems only)

Unit – II - Chapter 8.4 Section 8.4 - 1 to 8.4-4, 8.4 -7.3 (Simple Problems only)

Unit – III - Chapter 12 Section 12.1 to 12.5-1 (Simple Problems only)

Unit – IV - Chapter 14 Section 14.1 to 14.8 (Simple Problems only)

Unit – IV - Chapter 14 Section 14.9 (Simple Problems only)

Text book: “Problems in Operations Research (Principles and Solutions)” by PK. Gupta Man Mohan, Sultan chand & sons New Delhi.

tzpff; fbjj; njhlh;G jhs; - II
(jkpo;Jiw 6k; gUtk; Regular and Shift)

Nehf;fk;: gy;NtW tzpff; fbjq;fis Kiwahf vOjf; fw;wy;

PART : IV

CREDIT :2

NON-MAJOR ELECTIVE – I

HOURS : 2

myF : - I

tpz;zg;gf;fbjq;fs; - tbtck; - gFjpfSk; Fwpg;GiufSk;

myF:-II

tR+y; fbjk; - fzf;F mwpf;if mDg;Gjy; - epidT+l;Lk; fbjq;fs; mDg;Gjy; - cWjp tha;e;j
epidT+l;Lk; fbjq;fs;

myF :- III

Rw;wwpf;if fbjk;: Nehf;fq;fs; - Rw;wwpf;if vOjg;gLtjd; R+o;epiyfs; kw;Wk; khjphpf; fbjq;fs;

myF:- IV

Kjy;th; kw;Wk; Kfth; fbjk;: Kfik fbjj; njhlh;gpd; gy;NtW fl;lq;fs; kw;Wk; mjw;fhd fbjq;fs;

myF:-V

tq;fpapy; fbjj; njhlh;G: etPd tq;fpapd; gzpfs; - tq;fpf; fbjj; njhlh;gpd; \$Wfs; - tiffs; kw;Wk;
mjd; khjphp fbjq;fs;.

Gj;jfq;fs;

1. tzpfj; jfty; njhlh;G - Dr. uhjh
2. tzpfj;jkpo; - ,e;J gjpg;gf Mrphpah; FO ,e;J gjpg;gfk;

khjphp tpdhj;jhs;

1. 8 Nfs;tpfspy; 5f;F gjpy; jUf 5 X 15 = 75

HUMAN RESOURCE MANAGEMENT

Non – Major Elective (Maths) – II

Hours: 2

Credit : 2

Objective: to impart basic knowledge of Human Resource Management and Management Development.

Unit – I

Definition, objectives, Nature and scope of Human Resource Management. Managerial functions - operative functions – role and qualities of HR Manager.

Unit – II

Recruitment – Internal and External Sources of man power – Steps in selection procedure.

Unit – III

Test – kinds of tests - interviews – kinds of interviews – interview procedure

Unit – IV

Motivation theories – MCGregor’s theory of motivation – Maslow’s need Hierarchy theory – Hertzberg’s two factor theory – theory X and theory Y. financial and non - financial motivations.

Unit – V

Management development - nature, scope and objectives of management development - techniques of development - on –the job methods – off - the job methods.

Recommended book

Management of Human Resources – Rakesh K. Chopra

Reference books:

Personnel / Human Resource Management – P. Subba Rao and V.S.P Rao

Personnel Management – P. Subba Rao and V.S.P Rao

Question Pattern

Part – A = 5 out of 8 questions (5x15 = 75)

| Title of the Paper | | MANAGEMENT ACCOUNTING | |
|------------------------|--|--|---------|
| Course | B.Com | Paper Code : | MCM6C11 |
| Core : | XI | Credit : | 5 |
| Semester : | VI | | |
| Major/ Allied | MAJOR | | |
| Hours per Week | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | The purpose is to impart basic knowledge of management accounting so students can able to understand financial statements and reports and to make rational decisions | | |
| Unit – I | Management Accounting: Evaluation, Meaning, Definition, Nature, Scope, Objectives Functions, Merits and Demerits – Financial Accounting Vs. Management Accounting – Cost Accounting Vs. Management Accounting. | | |
| Unit – II | Financial Statement: Analysis and Interpretation – Accounting Ratios: Liquidity, Profitability, Solvency and Activity Ratios – Significance and Limitations of Accounting Ratios. | | |
| Unit – III | Fund Flow and Cash Flow Analysis: Meaning, Importance and Limitations – Preparation of Fund Flow Statement and Cash Flow Statement as per Accounting Standard 3 – Distinctions between Fund Flow Statement and Cash Flow Statement. | | |
| Unit – IV | Marginal Costing: Marginal Cost – Contribution – Key Factor – Break Even Analysis – Advantages and Limitations of Marginal Costing – Application of Marginal Costing Techniques in Decision Making Process. | | |
| Unit – V | Budgeting: Production, Cash and Flexible Budgets – Capital Budgeting – Payback Method – Net Present Value Method (Only Two Methods) | | |
| Text Book | 1. | Management Accounting – S.N. Maheswari | |
| Reference Book | 1. | Management Accounting Reddy R.S.N. Pillai & Bhagavathi | |
| | 2. | Management accounting – Gupta | |
| | 3. | Management Accounting – Ramachandran and Srinivasan | |
| | 4. | Management Accounting – T.S. Reedy and Y. Hariprasad | |
| Question Paper Pattern | <p><i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | | |

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| Title of the Paper | | AUDITING | |
| Course | B.Com | Paper Code : | MCM6C12 |
| Core : | XII | Credit : | 4 |
| Semester : | VI | | |
| Hours Per Week | 6 | | |
| Major/ Allied | MAJOR | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To impart knowledge about the basic idea of auditing and to know the procedure conducting company audit. | | |
| Unit – I | Audit – Definition – Objectives – Types – Advantages And Limitations – Qualities of an Auditor, Internal Control – Internal Check and Internal Audit – Statutory Audit – Audit Note Book and Audit Papers. | | |
| Unit – II | Vouching – Meaning – Vouching of Cash Transaction - Vouching of Trading Transaction - Verification and Valuation of Assets and Liabilities. | | |
| Unit – III | Audit of Limited Companies- Auditor Qualification and Disqualification - Appointment – Removal – Remuneration - Rights, Duties and Power of an Auditor – Preliminaries to be done through the actual work is begun by the Auditor- Audit of Final Statements – Audit of Balance Sheet of a Company – Auditor's Liability | | |
| Unit – IV | Audit Reports – Types – Content of Audit Report – Reserve – Difference between General Reserve and Provisions – Sinking Fund - Reserve Fund – Capital Reserve – Secret Reserve – Auditor's Duty in connection with Reserve. | | |
| Unit – V | Investigation – Objects of Investigation - Investigation under different situations - Auditing in an EDP Environment. | | |
| Text Book | 1. | Auditing – B. N. Tandon S. Sudarsanam and S. Sundharabahu, S.Chand and Company Ltd., New Delhi | |
| Reference Book | 1. | Auditing – Jag Dish Prakash | |
| | 2. | Auditing – Spicer and S. Pegler | |
| | 3. | Practical Auditing – Walter W Big | |
| | 4. | Practical Auditing - Dinker Pagre | |
| Question Paper Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |

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| Title of the Paper | | HUMAN RESOURCE MANAGEMENT | |
| Course | B.Com | Paper Code : | MCM6C13 |
| Core : | XIII | Credit : | 4 |
| Semester : | VI | | |
| Major/ Allied | MAJOR | | |
| Hours per Week | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | | | |
| Unit – I | Human Resource Management – Meaning, Definition, Objective, Scope and functions – Difference between Personnel Management and Human Resource Management – Human Resource Management in a changing Environment | | |
| Unit – II | Human Resource Planning – Definition, Objective, Need and Importance - Human Resource Planning – Process – Barriers – Requirements for effective HR Planning | | |
| Unit – III | Job Analysis – Definition, Uses, Process – Job Description – Purpose – Job Specification - Job Design – Factors Affecting Job Design – Techniques of Job Design | | |
| Unit – IV | Recruitment – Sources of Recruitment - Selection – Phases of Selection Process – Training – Methods of Training – Placement – Induction - Requirements for Effective Induction Programme. | | |
| R | Human Resource Information System (HRIS) – Need, uses, Limitation and Designing of HRIS – Human Resource Accounting (HRA) – Objectives, Advantages, Limitation – Methods of Human Resource Valuation – Controlling cost of Human Resource. | | |
| Text Book | 1. | Dr. S.S. Khanka – Human Resource Management, Sultan Chand Company Limited, New Delhi | |
| Reference Book | 1. | Human Resource Management –L.M. Prasad | |
| | 2. | Human Resource Management – Pravin Durai (Pearson) | |
| | 3. | Human Resource Management – Tirupathi | |
| Question Paper Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | RETAIL MANAGEMENT | |
| Course | B.Com | Paper Code : | MCM6C14 |
| Core : | XIV | Credit : | 4 |
| Semester : | VI | | |
| Major/ Allied | MAJOR | | |
| Hours per Week | 4 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To observe and impart the knowledge regarding functioning of Retail Business | | |
| Unit – I | Meaning and Definition of Retailing – Elements of Retailing - Concept of Retail – Types of Retailing – Factors responsible of Retailing in India – Theories and Models of Retail change – Current trends of retailing – meaning of Retailing Management – Growth Of Retail Industry in all over the World - Future of Retail in India. | | |
| Unit – II | Types of Retailers – Functions of Retailers - Retailers Role in Quality Retailing – Classification of Retail Institutions. | | |
| Unit – III | Store Branding – Branding choices or Strategies – Branding and Retailing Management in India – Merchandise Planning and Forecasting – Gross Return on Inventory Investments and stock turnover – Inventor planning – the merchandise mix – factors affecting the merchandise mix – some tips when negotiating with vendors – negotiations with vendors – logistics and logistics management. | | |
| Unit – IV | Retail pricing – factors affecting on retail pricing strategy – pricing for services – consumer responses to prices. | | |
| Unit – V | Service marketing as part of the new relationship marketing – understanding customer expectations, the key for performance – in service marketing – the molecular model of service, a stimulus for marketing - performance – service quality as support for performance in marketing – service customer relationship management – retail and E-tail customer services – distinction between retailing and Electronic tailing. | | |
| Text Book | 1. | Retail Management – Dr. R.K. Jain, Vayu Education of India, New Delhi. | |
| Question Paper Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
| Teachers signature | | Head, Signature | |

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| Title of the Paper | | COMPANY LAW AND SECRETARIAL PRACTICE | |
| Course | B.Com | Paper Code : | MCM6ME3 |
| Core : | ME III | Credit : | 4 |
| Semester : | VI | | |
| Major/ Allied | MAJOR Elective | | |
| Hours per Week | 5 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To educate about company formation and facilities the students to understand company secretarial duties. | | |
| Unit – I | Definition of a Company – Characteristics – Kinds of companies – Incorporation of companies – Procedures | | |
| Unit – II | Memorandum of Association, Articles of Association – Alteration – Doctrine of ultra virus – Prospectus – contents – Liabilities for misstatements in prospectus | | |
| Unit – III | Company Secretary – Types of secretaries – Appointment, Duties, Rights and Liabilities of a company secretary. | | |
| Unit – IV | Transfer and Transmission of shares – legal effects of transfer – secretarial duties regarding transfer of shares – issue of duplicate share certificate, De-mat accounts Electronic maintenance of share transfer. | | |
| Unit – V | Company Meetings – Kinds – Requisites of a valid meeting – Notice, Quorum, Minutes, Voting, Proxy, and Agenda. | | |
| Text Book | 1. | Company Law & Secretarial Practice – N.D.Kapoor. | |
| Reference Book | 1. | Company Law & Secretarial Practice – P.K. Guptha | |
| | 2. | Company Law & Secretarial Practice – K.C.Garg, R.C.Chawla, Vijay Gupta | |
| | 3. | Manual of Secretarial practice – B.N.Tandon. | |
| Question Paper Pattern | Section – A. 10 Questions – 2 questions from each unit (10x2=20) Section – B. Either or types 5 questions – 2 questions from each unit (5x5=25) Section – C. 3 out of 5 questions – 1 question from each unit (3x10=30) | | |
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| Title of the Paper | | ONLINE STOCK TRADING | |
| Course | B.Com | Paper Code : | MCM6SBE3 |
| Core : | SBE III | Credit : | 4 |
| Semester : | VI | | |
| Major/ Allied | SKILL BASED ELLECTIVE | | |
| Hours per Week | 2 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To provide the practical knowledge to the students to learn the online trading with updated theoretical background. | | |
| Unit – I | Structure of stock market in India - SEBI regulation relating to online stock trading –BSE – NSE - MCXSX | | |
| Unit – II | Stock trading documents – PAN Card - DEMAT Account - Trading Account-Proof of Address - Bank Account Proof - Proof of Identity | | |
| Unit – III | Stock trading Agencies - Role of stock trading agent and subagent - Leading stock trading agencies Kotak - Karvy-India bulls- IL&FS- Motilal Oswal | | |
| Unit – IV | Stock trading terminology - Bull and Bear market - T+ days - Bid-Blue chip stocks -Day high and low- Sensex -Nifty- Settlement date-Resistance – Mid cap | | |
| Unit – V | Online Stock trading – Buy order and Sell order – limit price – Place order - Execute the order –Settlement - on the spot settlement- Forward settlement. | | |
| Text Book | | | |
| Reference Book | 1. | Intelligent Stock Market Investing. Yayaswy. N. J. | |
| | 2. | The stock market - Ashu Dutt, Marten | |
| | 3. | Indian Financial System and Market - Siddhartha sankar saha | |
| | 4. | Capital market in India - Deepak. R. Rasta | |
| Examination Pattern | | | |
| Theory 60 percent and practical 40 percent. Practical consists of 30 marks for group project report (Maximum of five students per project report) and 10 marks for Viva-Voce examinations. | | | |
| Question Pattern | | | |
| Eight Question form five units, answer any five questions (5x12=60) | | | |

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HOURS: 2

CREDIT :2

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ghypd ghFghL - ghypd Ntiyg;ghFghL - ghypd xUgjb;jhditfs; - ghypd czh;T+l;ly; - ghypd rktha;g;G - ghypd
rkj;Jtk; - ghypd ikaePNuhl;lkhf;fy; - mjpfhug;gLj;Jjy;

myF – II

kfsphpay; Vs ghypd rkj;Jtf;fy;tp - gy;fiyf;fof khdpaf; FOtpd; topfhl;Ljy;fs; -VohtJ le;jhz;Lj;jpl;lk; Kjy;
gjpNduhtJ le;jhz;Lj;jpl;lk; ghypd rkj;Jtf;fy;tp - nga;[pq; khehL kw;Wk; ngz;fSf;F vjpuhd midj;J td;KiwfisAk;
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myF – III

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Ntiytha;g;G - re;ij - Clfq;fs; - murpay; - rl;lk; - FLg;g td;Kiw ghypay; Jd;GWj;jy; - muR nfhs;iff; kw;Wk;
jpl;lq;fs;

myF – IV

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ngz;fspd; Nkk;ghl;bw;fhd Njrpa nfhs;if - ngz;fs; mjpfhu Mz;L 2001 - rh;tNjr nfhs;iffis ika ePNuhl;lkhf;fy;.

myF – V

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fhty; epiyaq;fs; - FLk;g ePjpkd;wq;fs; - FLk;g td;KiwapypUe;J ngz;fisg; ghJfhf;Fk; rl;lk; 2005 – gZpaplq;fspy;
ngz;fs; kPjhd ghypay; Jd;GWj;jy;fis jLg;gjw;fhd cr;r ePjpkd;w topfhl;Ljy;fs; jha; Nra; Nrk eyr;rl;lk; ngz;rpRit
fUtpNyNa fz;lwpAk; njhopy;El;g (Kiwg;gLj;Jjy; kw;Wk; jtwhf gad;gLj;Jjiy jilnra;jpLk;) rl;lk; - <t;Brpq; (ngz;fis
njhy;iynra;jy;) jLg;Grl;lk; - Ra cjtpf; FOf;fs; - gQ;rhaj;J mikg;GfSf;fhd 73tJ kw;Wk; 74 tJ rl;ljjpUj;jk;

PG Syllabus 2015-16

Periyar EVR College (Autonomous), Trichy

MCBCS – General Course Pattern for PG

M.Com – Commerce 2015-16

| Sl. No. | Part | SUBJECT TITLE | HRS | CREDITS | INTERNAL | EXTERNAL |
|-----------------------|------|--|-----------|-----------|------------|------------|
| SEMESTER - I | | | | | | |
| 1 | | Core - I Managerial Economics | 6 | 5 | 25 | 75 |
| 2 | | Core - II Human Resource Management | 6 | 5 | 25 | 75 |
| 3 | | Core - III Service Marketing | 6 | 4 | 25 | 75 |
| | | Core - IV Industrial & Corporate Laws | 6 | 4 | 25 | 75 |
| 4 | | Core Strategic Management | 6 | 4 | 25 | 75 |
| TOTAL | | | 30 | 22 | 125 | 375 |
| SEMESTER - II | | | | | | |
| 9 | | Core - VI Income Tax Law and Practice | 6 | 5 | 25 | 75 |
| 10 | | Core - VII Advance Costing | 6 | 5 | 25 | 75 |
| 11 | | Core - VIII Total Quality Management | 6 | 5 | 25 | 75 |
| 12 | | Core - IX Computer Application in Business | 6 | 4 | 25 | 75 |
| 13 | | Core - X Internationa Business | 6 | 4 | 25 | 75 |
| TOTAL | | | 30 | 23 | 125 | 375 |
| SEMESTER - III | | | | | | |
| 16 | | Core -XI Advanced Financial Management | 6 | 5 | 25 | 75 |
| 17 | | Core - XII Research Methodology | 6 | 5 | 25 | 75 |
| 18 | | Core - XIII Management Accounting | 6 | 5 | 25 | 75 |
| 19 | | CBE-I Organizational Behavior | 6 | 4 | 25 | 75 |
| 20 | | CBE-II Indirect Taxes | 6 | 4 | 25 | 75 |
| TOTAL | | | 30 | 23 | 125 | 375 |

| SEMESTER - IV | | | | | | |
|----------------------|--|--|-----------|-----------|------------|------------|
| 24 | | Core-XIV Quantitative Techniques | 6 | 5 | 25 | 75 |
| 25 | | Core XV Project Management | 6 | 5 | 25 | 75 |
| 26 | | CBE-III Financial Markets and Services | 6 | 4 | 25 | 75 |
| 27 | | CBE -IV Business Environment | 6 | 4 | 25 | 75 |
| 28 | | Core XVI - Project Work | 6 | 4 | 25 | 75 |
| TOTAL | | | 30 | 22 | 125 | 375 |

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| Title of the Paper | | MANAGERIAL ECONOMICS | |
| Course | M.Com | Paper Code : | MPCM1C1 |
| Core : | I | Credit : | 5 |
| Semester : | I | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | After reading this paper, one should be able to Understand the meaning of managerial economics, production function, concepts of price policies. | | |
| Unit – I | Managerial economics – Scope and application – role of managerial economist – demand analysis, forecasting – forecasting methods. | | |
| Unit – II | Production function – returns to scale – Economies of size and capacity utilization-Break even analysis – cost benefit analysis – cost function – short run cost and long run cost. | | |
| Unit – III | Price policies and practices – Pricing under Perfect Competition – Monopoly – Monopolistic competition – Oligopoly – Pricing of durable and perishable goods – Price as a tool of competition. | | |
| Unit – IV | Profit management – Nature and measurement of profit – Profit policies and profit forecasting. | | |
| Unit – V | Business cycle and business policies – economic forecasting for business – National Income – Methods of computation – Difficulties. | | |
| Text Book | 1. | Managerial Economics – S.Sankaran | |
| | 2. | Managerial Economics – Varsheney and Maheswari | |
| | 3. | Managerial Economics – Maheswari | |
| Reference Book | 4. | Managerial Economics – D.N.Dwivedi | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | HUMAN RESOURCE MANAEMENT | |
| Course | M.Com | Paper Code : | MPCM1C2 |
| Core : | II | Credit : | 5 |
| Semester : | I | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | This paper compose and facilitate to understand the objectives of HRM, List the criteria for promotion, To formulate the wage policy and motivation technique | | |
| Unit – I | Human Resource Management – Nature and scope – important of Human Resource Management in modern scenario – H.R.M. Vs Personnel Management - Human Resource Planning – Recruitment. | | |
| Unit – II | Selection - Methods – Sources of selection – uses of various tests – interview - Techniques in selection – Placement – Need for Training – Training methods – Job change – Promotion –Transfer. | | |
| Unit – III | Job Analysis – meaning and definition – procedure for job analysis – Job description –Job specification – merits and demerits of job analysis – career planning and development – job evaluation - meaning –objectives – steps in job evaluation process - advantages and disadvantages of job evaluation. | | |
| Unit – IV | Payment of Wages – Factors determining wages – Methods of wage payments – Performance Appraisal – methods | | |
| Unit – V | Motivation and morale – Concept –Theories of motivation - Maslow, X&Y theory, Two Factor, ERG - Techniques of motivation – financial & Non Financial –Job satisfaction – factors affecting job satisfaction – Labour Welfare – Principles and benefits of labour welfare – Labour welfare measure to the employees (importance to Social Security Schemes). | | |
| Text Book | 1. | Human Resources Management – L.M. Prasad | |
| | 2. | Human Resources Management – N. Balakrishnan & M. Sivasubramanian | |
| | 3. | Human Resources Management – S.S. Khanka | |
| Reference Book | 1. | | |
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| Title of the Paper | | SERVICES MARKETING | |
| Course | M.Com | Paper Code : | MPCM1C3 |
| Core : | III | Credit : | 4 |
| Semester : | I | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | <p>This paper makes an Understanding the importance of service marketing, Enumerate the features of various kinds like Tourism marketing, and List the Various techniques in Pricing.</p> | | |
| Unit – I | <p>Meaning and importance of Services – Features of services – Growth of services – Type of services – Comparative Analysis between service and goods.</p> | | |
| Unit – II | <p>Service Marketing Concept – Social concept – Buyer Behaviour – Factors influencing Buyer Behaviour.</p> | | |
| Unit – III | <p>Service Marketing Mix- Product Strategy – Pricing Techniques – Distribution System. Promotional mix – Recent strategies – Types of services</p> | | |
| Unit – IV | <p>Tourism Marketing – Educational Marketing – Hospital marketing – Hotel marketing – concepts, classifications, segmentation of each type of services.</p> | | |
| Unit – V | <p>Financial Service – Marketing of financial services – Fund based services – Factoring – Housing Finance – Merchant Banking – Non – Fund Based - Credit rating – Stock Broking.</p> | | |
| Text Book | 1. | Services Marketing – S.M.John | |
| | 2. | Services Marketing – P.M.Reddy | |
| | 3. | Services Marketing – Dr.V.Balu | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | INDUSTRIAL AND CORPORATE LAWS | |
| Course | M.Com | Paper Code: | MPCM1C4 |
| Core : | IV | Credit : | 4 |
| Semester : | I | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | After reading this paper, you should be able to understand the importance of corporate law, understand the Prevention and settlement of industrial dispute. | | |
| Unit – I | Companies Act 1956 – types of companies – methods of borrowings – borrowing powers – registration charges – fixed and floating charges – consequences of borrowing beyond the power. | | |
| Unit – II | Company management – board of directors – appointment – qualifications – powers – duties – liabilities and position of directors. Managing directors – Secretary – duties and rights. | | |
| Unit – III | The Factories Act 1948 – objectives – meaning of factory, manufacturing process, worker, occupier approval, licensing and registration of factories – inspectors and their powers – health, safety and welfare provisions – working hours – employment of young persons and women – annual leave with wages. | | |
| Unit – IV | Industrial Dispute Act 1947 – meaning of industrial disputes – individual and collective disputes, provisions relating to – layoff, lockout, retrenchment, strikes, closer – machineries under the Act for the prevention and settlement of industries disputes – arbitration, award, and settlement. | | |
| Unit – V | The Trade Union Act of 1926 – provision relating to registration of trade union – cancellation for registration, rights and privileges of a registered trade union – duties and liabilities – amalgamation and dissolution for trade unions. | | |
| Text Book | 1. | Company Law – N. D. Kapoor. | |
| | 2. | Industrial Law – N. D. Kapoor. | |
| | 3. | | |
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| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | STRATEGIC MANAGEMENT | |
| Course | M.Com | Paper Code : | MPCM1C5 |
| Core : | V | Credit : | 4 |
| Semester : | I | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To acquire knowledge about the roles of strategies in Business. | | |
| Unit – I | Strategic Management: An Introduction – Level & Strategy. Roles & Different strategies, strategic management process, Growing Relevance of strategic management in India. | | |
| Unit – II | Mission, Objectives and Social Responsibility: Mission, objectives, Goals and Targets. Importance of objectives, Guidelines for Ideal objectives, Hierarchy and objectives. Social Responsibilities of Business. | | |
| Unit – III | SWOT Analysis and strategy Implementation: Steps in strategy implementation, formulation of SBU Strategy, Leadership implementation, Commutating the strategy, functional strategies, Resources allocation, Development and Policies. | | |
| Unit – IV | Growth strategies: Reasons for Growth, Indicators of Growth, Intensive growth strategy, Diversification, External Growth strategy. | | |
| Unit –V | Strategy evaluation and control: Structure control, Premise control, implementation, control, strategies surveillance, special Alert control. Operational control, Effective evaluation and control. | | |
| Text Book | 1. | Strategic Management – Francis Cherunilam. | |
| | 2. | Business policy and Strategic Management – S.Sankaran | |
| | 3. | Strategic Management – R. Srinivasan. | |
| | 4. | Business policy and Strategic Management – Skulk Lomash. P.K. Mishra. | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | INCOME TAX LAW AND PRACTICE | |
| Course | M.Com | Paper Code : | MPCM2C6 |
| Core : | VI | Credit : | 5 |
| Semester : | II | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To gain knowledge about latest income tax provisions. | | |
| Unit – I | Basic concepts – Definition – Income – Person – Total income – Residential status – Incidence of tax – Income exempted from tax. | | |
| Unit – II | Introduction to Direct Taxes – Codes – Income from salary – Basis of charge – Different types of allowances – pension- Gratuity-Perquisites- Provident fund- Deductions from salary. | | |
| Unit – III | Income from house property- Determination of Annual value - Income from let out property-Self occupied property-Deductions from house property – Computation. | | |
| Unit – IV | Income from business or profession –Deductions General and Specific – Computation of income from Capital Gain – Basis of Charge – Short term and Long term capital gains – Indexed cost of acquisition and improvement – Exemptions – computation | | |
| Unit – V | Income from other sources – Interest on securities – Deductions allowed – computation. Set off and carry forward of losses. | | |
| Text Book | 1. | Income Tax Law and practice – B.B. Lal | |
| | 2. | Income Tax Law and practice – Vinod K.Singhania | |
| | 3. | Income Tax Law and practice – Gaur & Narang.K.L | |
| Reference Book | 4. | Income Tax Law and practice – Bhagavathi Prasad. | |
| Question Paper Pattern | <p><i>Part –A : 10 x 2 =20 marks</i></p> <p><i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i></p> <p><i>Part – C : 1 theory question from any unit.</i></p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | ADVANCED COSTING | |
| Course | M.Com | Paper Code : | MPCM2C7 |
| Core : | VII | Credit : | 5 |
| Semester : | II | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To impart the knowledge about the cost accounting methods and procedure followed in various industries. | | |
| Unit – I | Cost accounting-Definition-purposes of cost Accounting- installation of cost accounting-practical difficulties in installation. Elements of Cost – preparation of cost sheet – Tender – quotation. | | |
| Unit – II | Material- Pricing of material issues- Techniques of material control-maintaining the stock level- EOQ, ABC Analysis, VED analysis-Perpetual inventory system. | | |
| Unit – III | Labour-Labour Cost - Labour turnover – systems of wage payments – incentives schemes- labour cost statement. | | |
| Unit – V | Overheads- allocation and apportionment of overheads to various departments – reapportionment of service department costs to production departments. - Machine Hour Rate. | | |
| Unit – V | Process Costing – Joint Product and By Product – Equivalent Production – Inter Process Profits- Contract Costing . | | |
| Text Book | 1. | Advance costing accounting – Ramachandran and Srinivasan | |
| | 2. | Advanced Cost Accounting – Jain and Narang | |
| | 3. | Cost Accounting – S.N.Maheswari | |
| Reference Book | 1. | Advanced Cost Accounting – Vasshist and Saxena | |
| | 2. | Cost Accounting – C.S.Rayudu. | |
| Question Paper Pattern | <p><i>Part –A : 10 x 2 =20 marks</i></p> <p><i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i></p> <p><i>Part – C : 1 theory question from any unit.</i></p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | TOTAL QUALITY MANAGEMENT | |
| Course | M.Com | Paper Code : | MPCM2C8 |
| Core : | VIII | Credit : | 4 |
| Semester : | II | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To acquire knowledge about quality control and TQM tolls | | |
| Unit – I | Definition of quality, quality control, quality Assurance, quality planning - Dimensions of quality – Evaluation of quality, quality management, TQM – cost of quality– PAF Model – Elements of TQM – leadership for TQM – Deming’s 14 Points for top management, TQM tools and techniques. | | |
| Unit – II | TQM Principles and strategies – customer satisfaction – service quality, features of service – The Kano Model – customer perceived quality – customer feedback and complaints resolution – employee involvement – employee motivation – motivation theory of individual motivation, teamwork training and mentoring – recognition and reward feedback and performance appraisal. | | |
| Unit – III | Statistical process control – Six sigma – origin, definition, defects, essence of six sigma – six sigma process models – design – implementation – new management tools – Affinity diagram – relationship diagram – tree diagram – Matrix diagram – process decision chart – activity network diagram prioritization matrix. | | |
| Unit – IV | TQM tools – Bench marking –definitions, types – triggers, reasons for bench marking – identifying process to bench marking – benchmarking partner – bench marking process – reasons for failure of benchmarking – Failure Mode and Effect Analysis reliability – Bath tube curve. | | |
| Unit – V | Quality system – ISO 9000 standard – Environmental Management System EMS – 14001 – Benefits & requirements – Quality Award – Rajiv Gandhi National Quality Awards in India. | | |
| Text Book | 1. | Total quality management – Subburaj Ramasamy, Tata McGraw – Hill Publication. | |
| | 2. | | |
| | 3. | | |
| Question Paper Pattern | | | |
| Teacher’s Signature | | HOD’s Signature | |

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| Title of the Paper | | COMPUTER APPLICATIONS IN BUSINESS | |
| Course | M.Com | Paper Code : | MPCM2C9 |
| Core : | IX | Credit : | 4 |
| Semester : | II | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | Objective: To Make the Students to Acquire, Equip and Apply the Knowledge of Computers, Update the same in the Present situation, to face Competition. | | |
| Unit – I | Introduction to computers – Meaning of computer, Characteristics of computer, Areas of Computer Applications I-P-O Cycle, Components, Memory and control units, Input and Output devices, Hardware vs Software, Operating systems. | | |
| Unit – II | Microsoft word, Excel and Power point- A Practical insight- Mail merge- Worksheet- Creating Graphs – Methods of Running Slide Show. | | |
| Unit – III | Architecture and Customization of Tally – Features of Tally- Configuration – Ledger entry – Voucher entry – Preparation of Final accounts. | | |
| Unit – IV | Introduction to Inventories – Creation of Stock Category, Stock Groups, Stock items - Configuration and Features. | | |
| Unit – V | Internet and Information Super highway – Commercialisation of Internet – Service Providers – Uses –Portals – Internet tools and Applications – HTML-XML-HTTP-NSFNET-Internet Governance – Internet Standard Organisations. | | |
| Text Book | 1. | Dr.K.Abiramidevi and Dr.M.Alagammai -E-Commerce – MARGAM Publications. | |
| | 2. | Computer Applications in Business – Dr.S.V.Srinivasa Vallabhan - SULTAN CHAND & SONS. | |
| | 3. | Computer Applications in Business - Dr.K.Mohan Kumar and Dr.S.Rajkumar Mcgraw Hill Education (India) Pvt Limited. | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | INTERNATIONAL BUSINESS | |
| Course | M.Com | Paper Code : | MPCM2C10 |
| Core : | X | Credit : | 4 |
| Semester : | II | | |
| Hours | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To make the student to understand the exchange rates and mode of foreign trade and business | | |
| Unit – I | International Business – Meaning, Nature and Scope – dimensions and stages in Globalization – Globalization and internal reform process – India’s competitive advantage in industries – MNCs in India – Indian industries in international business. | | |
| Unit – II | Foreign exchange – Balance of Payments – Trade balance – Current Account and Capital Account positions. Kinds of disequilibrium in the balance of Payment. – Factors influencing fluctuations in foreign exchange – Exchange control in India – FOREX Reserve in India. | | |
| Unit – III | International Trade – Tariff and Non-tariff Barriers – Trade Blocks – Bilateral and Multilateral Trade Laws – GATT, WTO, IPR, TRIPS, TRIMS, and GATS – India’s contributions in international trade – Cases of International Trade | | |
| Unit – IV | International marketing –environment and strategies – International Marketing Mix, Product Development – Role of Documentation in International Trade – Cases on International Marketing | | |
| Unit – V | International Financial Management –Introduction to Export and Import Finance – IMF, ADB, EXIM Bank and WB – Introduction to current EXIM policy – Cases on international finance. | | |
| Text Book | 1. | International Business – Francis Cherunilam | |
| | 2. | International Business – Rao and Rangachari | |
| | 3. | International Markeing Management – Varshney & Bhattachariya | |
| Reference Book | 1. | Export Marketing – T. A. S. Balaopal | |
| | 2. | International Financial Management – P.G.Apte. | |
| Question Paper Pattern | | | |
| Teacher’s Signature | | HOD’s Signature | |

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| Title of the Paper | | ADVANCED FINANCIAL MANAGEMENT | |
| Course | M.Com | Paper Code : | MPCM3C11 |
| Core : | XI | Credit : | 5 |
| Semester : | III | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To acquire the advanced knowledge in financial management and to gain practical experience finance handling in corporate sectors. | | |
| Unit – I | Nature, Scope and Objective of Financial Management – Organization of Financial Functions – Status and duties of financial executives – Functions of Financial Manager. Financial Statement analysis – trend percentages – Common size statements – Comparative statements . | | |
| Unit – II | Ratio analysis - Liquidity, profitability, solvency and activity Ratios - preparation of Balance sheet - significance and limitation of Ratio analysis. | | |
| Unit – III | Cost of Capital – meaning - definition - features - importance - classification of cost - measurement of cost of capital - computation of weighted average cost of capital. Leverage – significance and types - operating , financial and combined leverages. | | |
| Unit – IV | Capital structure, financial structure – optimum capital structure – factors determining capital structure – capital structure theories – Net Income Approach – Net Operating Income Approach – MM Approach. Dividend policies - forms of dividend - types of dividend - dividend theories - walter model - Gordon model - MM model - factors determining dividend decision - relationship with value of the firm. | | |
| Unit – V | Working Capital Management – Operating Cycle – Estimation of Working capital requirements – Cash Management – Inventory Management. | | |
| Text Book | 1. | Financial Management and policy - R. M. Srivastava | |
| | 2. | Financial Management – S. N. Maheswari | |
| | 3. | Financial Management - Khan and Jain | |
| Reference Book | 1. | Financial Management – Van Horne | |
| | 2. | Financial Management – I. M. Pandey | |
| Question Paper Pattern | <p><i>Part –A : 10 x 2 =20 marks</i></p> <p><i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i></p> <p><i>Part – C : 1 theory question from any unit.</i></p> <p><i>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</i></p> | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | RESEARCH METHODOLOGY | |
| Course | M.Com | Paper Code : | MPCM3C12 |
| Core : | XII | Credit : | 5 |
| Semester : | III | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To gain advanced knowledge in Research Methodology and to motivate the students to involve research activities. | | |
| Unit – I | Meaning and definition of Research – Characteristics of Research – Social Research – meaning – Types – Importance of Social Research. | | |
| Unit – II | Methods of Research – Pure research – Applied research – Descriptive research – Historical research – Experimental research – The case study – Survey research – Selection of a research problem. | | |
| Unit – III | Research design – Meaning and definition of research design – Relation between – Problem formulation and research design –Steps in preparing a research design. Measurement and Scaling Techniques. | | |
| Unit – IV | Sources of information – Primary and Secondary data – Preparation of schedule – questionnaires – Interview – steps involved in interview - Sampling – Importance – factors to be considered while selecting sample - Types of sampling –Probability and non probability sampling - Sampling Errors | | |
| Unit – V | Processing and interpretation of data – Editing – Coding – Tabulation analysis – methods of tabulation – Hypothesis, Testing of Hypothesis. Preparation of Synopsis - Preparation of report – Objectives – Contents of Report – Reference Material, Foot Note. | | |
| Text Book | 1. | Research Methodology - C.R. Kothari | |
| | 2. | Research Methodology in Social Science – Patten Chetti. | |
| | 3. | Research Methodology – P.Saraavanavel. | |
| Reference Book | 1. | Research Methodology in Social Science – Dr.S.Nakkiran & Dr.R.Selvaraju | |
| | 2. | Research Methodology for commerce & management – C.Paramasivan, | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | MANAGEMENT ACCOUNTING | |
| Course | | Paper code | MPCM3C13 |
| Core : | XIII | Credit | 5 |
| Semester : | III | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To make the students to acquire equip and apply the knowledge of management accounting and make them to get acquainted to various tools used by the management in decision making alternatives. | | |
| Unit – I | Management Accounting – definition – scope – functions – differences between management accounting and cost accounting – differences between management accounting and financial accounting – merits and demerits of management accounting - cash flow statement – concept – sources and application of cash – advantages of cash flow statement – distinction between cash flow statement and fund flow statement. | | |
| Unit – II | Fund Flow Statement- definition – uses – limitations – preparation of statement of schedule of changes in working capital – calculation of funds from operations – preparation of statement of sources of applications of funds. | | |
| Unit – III | Budget and budgetary control – concept – objectives – benefits – drawbacks – preparation of raw material purchase budget , production budget, sales budget, cash budget, flexible budget and capital expenditure budget – payback period method, discounted cash flow technique. | | |
| Unit – IV | Marginal Costing – definition – characteristics – cost volume profit analysis - P/V ratio, break even analysis and margin of safety – decision making – make or by drop or Add, sell or process, operate or shut down, special order, replace or retain and own or lease. | | |
| Unit – V | Standard costing – definition – advantages and limitations – differences between standard costing and budgetary control – analysis of variance – material, labour, overhead and sales. | | |
| Text Book | 1. | Advanced Management Accounting – Jawaharlal | |
| | 2. | Management Accounting (Principles and Practice) - M.A. Sahaf | |
| | 3. | Management Accounting – S.N. Maheswari. | |
| Reference Book | 4. | Management Accounting – M.Y. Khan, P.K. Jain | |
| Question Paper Pattern | <i>Part –A : 10 x 2 =20 marks</i> <i>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from any unit.</i> <i>Part – C : 1 theory question from any unit.</i> NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS. | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | ORGANISATIONAL BEHAVIOUR | |
| Course | M.Com | Paper Code : | MPCM3CE1 |
| Core : | CBE-1 | Credit : | 4 |
| Semester : | III | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To Understand Human Behavior and Group Behavioral Approaches in Industrial Sectors. | | |
| Unit – I | Organizational behavior – nature, scope and importance of organizational behavior – concepts of organizational behavior – elements of organizational behavior system – approaches – models. Individual behavior- personality-perception – attitude, learning and job satisfaction. | | |
| Unit – II | Group behavior – reasons for group formation – types of groups – group cohesiveness – factors contributing to group cohesiveness and consequences – leadership – style –qualities. | | |
| Unit – III | Organizational culture – Meaning and significance – Organizational climate – factors contributing organizational climate. Power – Meaning – type of power – effective use of power – Communication – process - Objectives – guidelines for effective communication. | | |
| Unit – IV | Job stress, meaning- symptom- measuring stress, causes of stress, how to cope with stress. Motivation – importance – theories of motivation – financial and non financial motivational techniques. | | |
| Unit – V | Organizational change – importance – External forces and Internal forces – the change process – types of change – change characteristics – objectives – organizational effectiveness – Perspectives – Organizational Development – Meaning – Organizational Development interventions. | | |
| Text Book | 1. | Organizational Behavior - S.S. Khanka | |
| | 2. | Organizational Behavior – Aswathappa | |
| | 3. | Organizational Behavior – L .M. Prasad | |
| Reference Book | 1. | Organizational Behavior – Fred Luthans | |
| | 2. | Organizational Behavior – Arunkumar, Meenakshi | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | INDIRECT TAXES | |
| Course | M.Com | Paper Code : | MPCM3CE2 |
| Core : | CBE-II | Credit : | 4 |
| Semester : | III | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To impart the knowledge on various procedure relating to indirect taxes in India. | | |
| Unit – I | Meaning of Tax – Definition- objective – Features of Tax – Canons of Taxation – Shifting and Incidence – India’s Tax Structure – Special features of Indirect Taxes. Distinction between direct and indirect taxes, Single point tax and Multiple Tax – Advalorem and specific Duti | | |
| Unit II | The Central Sales Tax Act, 1956 – historical Background – Objectives – Definition – Dealer – Goods – Declared goods – Sales and Deemed Sales – Taxation –turnover – Inter – State – Sales – Intra state sale | | |
| Unit III | The Central Exercise Act, 1944 – The Central Excise tariff Act 1985 –Excise Duties – Meaning, Objectives, Significance – Historical Background – Concept of goods -excisable goods and manufacture – Valuation of Excisable goods – Types of Excise Duties – methods of Levy – Registration and Clearance of Excisable goods – Exemption from Excise Duties – Excise and Small Scale Industries. | | |
| Unit IV | The Customers Act, 1962 – Customs Duties – Meaning of Import Duties and Export Duties – Different types of Customs Duties – Prohibition on Importation and Exportation of goods, Prevention of illegal import and export. | | |
| Unit V | VAT – Meaning - Levy of VAT – Types of VAT – adaptation of VAT – features – concepts of VAT – VAT rate, classification of commodities – implementation of VAT – MODVAT system. | | |
| Question paper pattern | | | |
| Book | 1. Dr. V.Balachandran : Indirect Taxation, Sultan Chand & Sons, New Delhi. 2. Dinkar Pagare : Business Taxation, Sultan Chand & Sons, New Delhi. 3. Krishnaswamy : Books on Tax Laws. | | |
| Teachers signature | | HOD’s Signature | |

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| Title of the Paper | | QUANTITATIVE TECHNIQUES | |
| Course | M.Com | Paper Code : | MPCM\$C14 |
| Core : | XIV | Credit : | 5 |
| Semester : | IV | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks : 75 Marks | |
| Objectives : | To give an in-depth knowledge on operations with managerial decision making. | | |
| Unit – I | Meaning of Quantitative Techniques – Classification of quantitative techniques – Role of quantitative techniques in business and industry. Correlation co-efficient – Karl Pearson’s and spearman’s rank correlation – computation of partial & Multiple correlations co-efficient. | | |
| Unit – II | Regression analysis – Simple linear regression – least square method – chi –square test. | | |
| Unit – III | Network analysis – CPM – Computation of critical path – Time cost consideration- limitations of CPM. PERT – Computation of Expected duration and variations for activity – Expected project length – advantages of PERT – distinguish between PERT and CPM. | | |
| Unit – IV | Linear programming – meaning – basic concepts – Formulation, linear programming model – simplex and Graphic method– limitations of linear programming. | | |
| Unit – V | Transportations – North – West corner rule – Vogel’s Approximation Rule (Simple Problems Only). Assignments – Hungarian method (Simple Problems Only). | | |
| Text Book | 1. | Introduction to operation research – P.R. Vittal | |
| | 2. | Operation research – S. Mariyappan | |
| | 3. | Quantitative Techniques – C.R. Kothari | |
| Reference Book | 1. | Operations Research – Kanti Swarup, P.K. Gupta, Man Mohan | |
| | 2. | Operation Research – V.K. Srivastava, G.V. Shenoy, S.C. Sharma | |
| Question Paper Pattern | | | |
| Teacher’s Signature | | HOD’s Signature | |

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| Title of the Paper | | PROJECT MANAGEMENT | |
| Course | M.Com | Paper Code : | MPCM4C15 |
| Core : | XV | Credit : | 5 |
| Semester : | IV | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks :75 Marks | |
| Objectives : | To impart knowledge on the field of project management and implementation. | | |
| Unit – I | Project – Meaning – Search for a business idea – Product Planning and Development process – Concept of projects and classification. Nature and scope of project management - Project manager- role and functions of project manager. | | |
| Unit – II | Project Identification – Criteria For Selecting a Particular Project – Project Scanning - Project Formulation and Implementation – Project Evaluation – Methods. Project life cycle. | | |
| Unit – III | Project analysis – project risks – project planning – objectives – Licenses – Infrastructure – Finance – Marketing – Incentives. Social Cost Benefit Analysis – Role and functions of SFCs, SIDCs, SIDCO – DIC. | | |
| Unit – IV | Project Design and Project Scheduling - Network analysis – PERT and CPM. Project report – Scope – feasibilities for report setting – contents – importance. | | |
| Unit – V | Project Appraisal – Meaning – Scope – Steps followed – Economic aspects – Technical aspects – Organizational aspects – Management aspects – Operational and financial aspects. Project cost overrun. Causes for overrun. Project Contract- types – turnkey projects, lump sum method, Engineering, procurement and construction, semi turnkey, BOOT, BOO, BOI, BOD, BOOST, BOT. | | |
| Text Book | 1. | Project Management – Vasant Desai. | |
| | 2. | Entrepreneurial Development – C.B. Gupta & Srinivasan. | |
| | 3. | Project management – S. Choudhry | |
| Reference Book | 1. | Project planning, analysis, selection, implementation and review – Prasana Chandra | |
| | 2. | Project Management – B.B. Goel | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | FINANCIAL MARKETS AND SERVICES | |
| Course | M.Com | Paper Code : | MPCMCE3 |
| Core : | CBE-III | Credit : | 4 |
| Semester : | IV | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks :75 Marks | |
| Objectives : | To create an understanding on the latest phase of Financial Markets and services. | | |
| Unit – I | Indian financial system – Overview of financial markets in India – Capital Market – money market – government securities – foreign exchange Market – derivative market – financial sector reforms. | | |
| Unit – II | Structure and institutions in capital market and money market – new issue Market – new instrument – role of new issues in industrial financing – Floating of new issues – options and futures. | | |
| Unit – III | Securities market in India – types of securities – investment environment – Source of investment information – stock exchange in India – trading in stock Exchange – listing of securities. | | |
| Unit – IV | Securities market regulations – Securities Contract and Regulation Act 1956 – regulations and control of stock exchanges – OTCE – NSE – Market Intermediaries – stock brokers – under writers - SEBI Act – Role of SEBI on investors protection | | |
| Unit – V | Merchant Banking – functions – regulations – leasing and hire purchasing – Factoring – Venture Capital – Mutual funds – credit rating agencies – Depositories. | | |
| Text Book | 1. | Gordon and Natarajan, Financial markets and services. | |
| | 2. | Khan. M.Y – Financial Services. | |
| | 3. | SEBI Guidelines Nabhi Publications | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper | | BUSINESS ENVIRONMENT | |
| Course | M.Com | Paper Code : | MPCM4CE4 |
| Core : | CBE-IV | Credit : | 4 |
| Semester : | IV | | |
| Major/ Allied | 6 | | |
| Time : 3 Hours | | Maximum Marks :75 Marks | |
| Objectives : | To give an outline on the principles of Business environment and its changes and implementation on business strategies. | | |
| Unit – I | Business environment and Strategic management – Internal environment – External environment – Micro & Macro environment – environmental change – Techniques for environment analysis – Political and economic environment – Global economic boom – National strategies – Business strategies – The Indian Scenario – Economic and competitive environment – Demographic and social environment – The rise of rural markets and future trends. | | |
| Unit – II | Privatization – Expansion of public sector and its defects – The privatization reaction – ways of privatization – obstacles – benefits of privatization – Privatization in India. | | |
| Unit – III | Globalization – Internationalizations strategies – Globalization of Indian Business – Multinational Corporation – Definitions, dominance of MNC Investment pattern-Investment motive – MNC and International trade- benefits and demerits- code of conduct - foreign investment by Indian companies – MNC in India. | | |
| Unit – IV | Disinvestment – Foreign direct investment – Foreign exchange management Act – Development and regulation of Foreign Trade – Technological environment – Mergers and Acquisition. | | |
| Unit – V | Indian Industry under liberalization – salient features and implication of Liberalization – increase in investment, increases in turnover –improving competitiveness and internationalization. | | |
| Text Book | 1. | Business Environment – Francis Cherunilam, | |
| | 2. | Essentials of business environment – K. Aswathappa | |
| | 3. | Economic environment of Business – M. Adikary | |
| | 4. | Business environment – S.N. Sankaran | |
| Question Paper Pattern | | | |
| Teacher's Signature | | HOD's Signature | |

M.Phil Syllabus 2015 - 2016

RESEARCH METHODOLOGY

Course – I

Maximum Marks: 60

Unit – I

Research – meaning – objectives – types of research – pure, applied. Analytical, Historical, Experimental – case study – research problem – definition – setting up of objectives – source – research design – meaning - steps and significance.

Unit – II

Sampling – meaning – steps – criteria- sample size – sampling methods and their application- sampling error – hypothesis – concept – steps – testing of hypothesis.

Unit – III

Collections of data – methods – primary sources - techniques - observation interview - questionnaire and schedule - types, essentials and limitations – scaling technique – pre testing – pilot study.

Unit – IV

Processing and analyzing of data – editing – coding – tabulation – types of analysis – tools of analysis - correlation – regression – time series – analysis of variance.

Unit – V

Report writing – types of reports – contents of reports – steps in drafting reports – presentation of report.

Text book

Research methodology – C.R. Kothari, sultan chand and sons, New Delhi.

Reference books:

1. Methods of social survey and research – S.R. Bajapai, kitab Ghar, Kanpur.
2. Research in social science – Pattenshetti, sultan chand and sons, New Delhi.
3. Thesis and assignment writing – Anderson. J. Berry & Poole.M.

STRATEGIC FUNCTIONAL MANAGEMENT

Course II

Max. Marks:60

Objectives: At the end of the course, students shall be able to learn the concepts of Management in General, Financial Management, Marketing Management, Human Resource Management and Service Sector and shall be able to identify issues in the above areas.

UNIT- I Meaning and scope of strategic Management – Strategic Decision Making Process – Strategy formulation – Mission – vision objectives strategy implementation – Growth Strategy – Strategy Alliances and Divorces – Mergers and Acquisitions.

UNIT- II Scope of Financial Management – Role of Finance Manager – Sources of Finance – Project Appraisal – Factors determining working capital – Estimation of working capital.

UNIT- III Strategic Marketing Management – Marketing Mix – Emerging Horizons of Marketing – De-marketing – Niche, synchro, Conversional, Meta and societal Marketing – Customer relationship– Product mix and product Line strategies – Branding – Packaging and Labeling strategies – pricing Strategies – promotional strategies – Distribution strategies – Retail Marketing.

UNIT – IV Scope of HRM – Functions – Role of HR Manager in 21st Century – HR planning process – Recruitment and selection – Training and Development – HR information systems – Counselling – Absenteeism and Labour Turnover – Workers Participation in Management.

UNIT – V Constituents of service sector – Unique features of Service products – Transportation – Health Services – Educational services – Tourism and Hotel Management.

TEXT BOOKS:

- 1.C.B.Gupta – Principles and Practices of Management – Sultan Chand and Sons
- 2.Dr.S.N.Maheswari – Financial Management principles and practice – sultan Chand and Sons,
- 3.Dr.R.L.Varshney &S.L.Gupta – Marketing Management – An Indian Perspective Text and Cases – Sultan Chand and Sons.
- 4.P Subba Rao Essentials of Human Resources Management and Industrial Relations, Himalaya Publishing House.
- 5.Christoper Love Lock – Services Marketing Pearson Education Asia.

RESEARCH TOPICS IN COMMERCE

Course – III

Max.Marks:60

Objectives: At the end of the course, students shall be able to learn the topics of research in Banking, Financial Management, Marketing Management, Human Resource Management and shall be able to identify issues in the above areas and possible solutions.

Unit- 1 :

Commercial banks – Definition – Types of Commercial banks, functions – primary functions and secondary functions, types of deposits and various forms of advances – Modern services of Commercial banks - ATM, Credit card, factoring, bill discounting facilities and other agency services.

Unit – II

Financial statements – characteristics – importance – limitations – analysis and Interpretation of financial statements – trend analysis – common size income statement and balance sheet – comparative income statement and balance sheet.

Unit – III

Ratio analysis – meaning – nature – uses and significance of ratio analysis – limitations of ratio analysis – classification of ratios – interpretation of ratios.

Unit – IV

Consumer Behaviour – Buying motives – factors influencing buyer behaviour – Theories of buyer behaviour – Market Segmentation

Unit – V

Research for Human resource Management – Training and Development - motivation – Transfer and promotion – Labour Welfare, Safety and Health measures.

Books Recommended

1. Gordon and Natarajan – Banking
2. IM Pandey – Financial Management
3. Prasanna Chandra – Financial Management
4. P. Subba Rao – Essential of Human Resource Management and Industrial Relations
5. S. A. Sherlakar – Marketing Management
6. CB Mamoria – Marketing Management
7. SS.Khanka – Human Resource Management

Teaching and Learning Skills

Objectives:

After completing the course, scholars will be able to:

- Acquaint different parts of computer system and their functions.
- Understand the operations and use of computers and common accessories.
- Develop skills of ICT and apply them in teaching learning context and research.
- Understand the communication process through the web.

Unit – I Computer Application Skills

Computer system: characteristics, parts and their functions - different generations of computer - Operation of computer: Switching on/off/restart, mouse control, use of key board and some functions of key – information and communication technology (ICT): definition, meaning, features, trends – integration of ICT in teaching and learning – ICT applications: using word processors, spread sheets, power point slides in the classroom – ICT for research: on – line journals, e-books, courseware, tutorials, technical reports, theses and dissertations.

Unit – II communication skills

Communications: definitions - elements of communication: sender, message, channel, receiver, feedback and noise – types of communication: spoken and written; Non-verbal communication – Intrapersonal, Interpersonal, Group and mass communication – Barriers to communication: Mechanical, physical Linguistic & Cultural – skills of communication: Listening, speaking, reading and writing – methods of developing fluency in oral and written communication – style, diction and vocabulary – classroom communication and dynamics.

Unit – III Communication Technology

Communication Technology: bases, trends and developments – skills of using communication technology – computer mediated teaching: Multimedia, E-content – satellite-based communication: EDUSAT and ETV channels. Communication through web: Audio and Video applications on the internet, Internet, Interpersonal communication through the web.

Unit –IV Pedagogy

Instructional technology: definition, objectives and types – difference between teaching and instruction – lecture technique: steps, planning of a lecture, delivery of a lecture – narration in tune with the nature of different disciplines - lecture with power point presentation – versatility

of lecture technique – demonstration: characteristics, principles, planning implementation and evaluation – teaching-learning techniques: team teaching, group discussion, seminar, workshop, symposium and panel discussion – modes of teaching: CAI, CMI and WBI.

Unit – V Teaching Skills

Teaching skill: definition, meaning and nature – types of teaching skills: skill of set induction, skill of stimulus variation, skill of explaining, skill of probing questions, skill of black board writing and skill of closure – integration of teaching skills – evaluation of teaching skills.

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3. Kumar, K.L (2008) educational technology, New age international publishers, New Delhi.
4. Information and communication technology in education: A curriculum for schools and programme of teacher development, Jonathan Anderson and Tom Van Weart, UNESCO, 2002.
5. Pandey, S.K (2005) Teaching communication, Commonwealth publishers, New Delhi.