

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

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	

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.		
	2.		
Question Paper Pattern			
Teacher's Signature		HOD's Signature	

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	

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.		
Question Paper Pattern			
Teacher's Signature		HOD's Signature	

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	

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	

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	

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	

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	

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	

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	

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	

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	<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	

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	

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	

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	

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	

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	

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	