

M.COM SYLLABUS

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| Title of the Paper : MANAGERIAL ECONOMICS | Credit : 5 |
| Course : M. Com | Core : I |
| Semester : I | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| Objectives | After reading this paper, one should be able to Understand the meaning of managerial economics, production function, and 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 | 1. | Managerial Economics – D.N.Dwivedi |
| 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 : HUMAN RESOURCE MANAGEMENT | Credit : 5 |
| Course : M. Com | Core : II |
| Semester : I | Maximum : 75 marks |
| Hours Per Week : 6 | |

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| 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 – Importance 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 measures 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 |
| 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 : SERVICES MARKETING | Credit : 4 |
| Course : M. Com | Core : III |
| Semester : I | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| Objectives | 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. | |
| Unit – I | Meaning and importance of Services – Features of services – Growth of services – Types of services – Comparative Analysis between service and goods. | |
| Unit – II | Service Marketing Concept – Social concept – Buyer Behaviour – Factors influencing Buyer Behaviour. | |
| Unit – III | Service Marketing Mix- Product Strategy – Pricing Techniques – Distribution – System - Promotional mix – Recent strategies – Types of services. | |
| Unit – IV | Tourism Marketing – Educational Marketing – Hospital marketing – Hotel marketing – Concepts, classifications, segmentation of each type of services. | |
| Unit – V | Financial Services – Marketing of financial services – Fund based services – Factoring – Housing Finance – Merchant Banking – Non – Fund Based Credit rating – Stock Broking. | |
| Text Book | 1. | Services Marketing – S.M.John |
| | 2. | Services Marketing – P.M.Reddy |
| | 3. | Services Marketing – Dr.V.Balu |
| 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 : INDUSTRIAL AND CORPORATE LAWS | Credit : 4 |
| Course : M. Com | Core : IV |
| Semester : I | Maximum : 75 marks |
| Hours Per Week : 6 | |

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| Objectives | To understand the importance of corporate laws, rules and regulations of factories and the procedure for settlement of Industrial disputes. | | |
| 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 – Prevention and settlement of industrial disputes – Arbitration, award, and settlement. | | |
| Unit – V | Trade Union Act of 1926 – Provisions relating to registration of trade union – Cancellation for registration, rights and privileges of a registered trade union – Duties and Liabilities – Amalgamation and Dissolution of trade unions. | | |
| Text Book | 1. | Company Law – N. D. Kapoor. | |
| | 2. | Industrial Law – N. D. Kapoor. | |
| 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 : STRATEGIC MANAGEMENT | Credit : 4 |
| Course : M. Com | Core : V |
| Semester : I | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| Objectives | To acquire knowledge about the roles of strategies in Business. | |
| Unit – I | Strategic Management: An Introduction – Level and Strategy. Roles and 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. |
| Reference Book | 1. | Business policy and Strategic Management – Skulk Lomash. P.K. Mishra. |
| 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 : INCOME TAX LAW AND PRACTICE | Credit : 5 |
| Course : M. Com | Core : VI |
| Semester : II | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| 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 | 1. | 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 unit I.</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> | |
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| Title of the Paper : ADVANCED COSTING | Credit : 5 |
| Course : M. Com | Core : VII |
| Semester : II | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| 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>Part –A : 10 x 2 =20 marks</p> <p>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I.</p> <p>Part – C : 1 theory question from any unit.</p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | |
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| Title of the Paper : TOTAL QUALITY MANAGEMENT | Credit : 5 |
| Course : M. Com | Core : VIII |
| Semester : II | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| Objectives | To acquire knowledge about quality control and TQM tools. | |
| 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, 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. |
| 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 : COMPUTER APPLICATION IN BUSINESS | Credit : 4 |
| Course : M. Com | Core : IX |
| Semester : II | |
| Hours Per Week : 6 | Maximum : 60 marks |

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| Objectives | 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 – Commercialization of Internet – Service Providers – Uses –Portals – Internet tools and Applications – HTML-XML-HTTP-NSFNET-Internet Governance – Internet Standard Organisations. | | |
| Reference 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 | Theory Written Examination 45 Marks, Theory Internal 15 marks. (Total 60 Marks) Practical Examination: 40 Marks(Practical Internal 10 marks, Practical Examination 20 Marks, Record 5 Marks, Viva Voce-5 Marks) Section A (6x2=12); Section B (3x4=12) Section C (3 out of 5 Questions) (3x7=21) | | |
| Teacher's Signature | | HOD's Signature | |

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| Title of the Paper : INTERNATIONAL BUSINESS | Credit : 4 |
| Course : M. Com | Core : X |
| Semester : II | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| 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 World Bank – Introduction to current EXIM policy – Cases on international finance. | | |
| Text Book | 1. | International Business – Francis Cherunilam | |
| | 2. | International Business – Rao and Rangachari | |
| | 3. | International Marketing Management – Varshney & Bhattachariya | |
| Reference Book | 1. | Export Marketing – T. A. S. Balagopal | |
| 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 : ADVANCED FINANCIAL MANAGEMENT | | Credit : 5 |
| Course : M. Com | | Core : XI |
| Semester : III | | Maximum : 75 marks |
| Hours Per Week : 6 | | |
| Objectives | To acquire the advanced knowledge in financial management and to gain practical experience in 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-Meaning – 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>Part –A : 10 x 2 =20 marks</p> <p>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I.</p> <p>Part – C : 1 theory question from any unit.</p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | |
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| Title of the Paper : RESEARCH METHODOLOGY | | Credit : 5 |
| Course : M. Com | | Core : XII |
| Semester : III | | Maximum : 75 marks |
| Hours Per Week : 6 | | |
| Objectives | To gain advanced knowledge in Research Methodology and to motivate the students to involve in 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 – Formulate 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, differences – 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 | 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 : MANAGEMENT ACCOUNTING | | Credit : 5 |
| Course : M. Com | | Core : XIII |
| Semester : III | | |
| Hours Per Week : 6 | | Maximum : 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 buy, 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 | 1. | Management Accounting – M.Y. Khan, P.K. Jain |
| Question Paper Pattern | <p>Part –A : 10 x 2 =20 marks</p> <p>Part –B : 5 x 5=25 marks (either or type) question No. 11,a or 11,b theory question from unit I.</p> <p>Part – C : 1 theory question from any unit.</p> <p>NOTE : EQUAL WEIGHTAGE SHOULD BE GIVEN TO ALL UNITS.</p> | |
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| Title of the Paper : ORGANISATIOAL BEHAVIOUR | Credit : 4 |
| Course : M. Com | CBE : I |
| Semester : III | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| Objectives | To Understand Human Behaviour and Group Behavioral Approaches in Industrial Sectors. | | |
| Unit – I | Organizational behavior – Nature, scope and importance of organizational behaviour – Concepts of organizational behaviour – Elements of organizational behaviour system – Approaches – Models. Individual behaviour- Personality-perception – Attitude, learning and job satisfaction. | | |
| Unit – II | Group Behaviour – 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 | 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 : GOODS AND SERVICES TAX | Credit : 4 |
| Course : M. Com | CBE : II |
| Semester : III | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| Objectives | To create an understanding on the latest Tax system | |
| Unit – I | Introduction to Goods and Service Tax – Evolution of GST – Different types of GST – CGST (Central Goods and Service Tax), SGST (State Goods and Service Tax), IGST (Integrated Goods and Service Tax) and UTGST (Union Territory Goods and Service Tax) – Meaning and difference between different types of GST – Objectives of GST – Need – Features – Benefits of implementation of GST – Challenges faced by the business people in GST. | |
| Unit – II | Contribution of GST council – Powers and functions of GST council – Procedure and Levy under GST – Registration under GST – Taxable turnover – Persons liable to register under GST - Compulsory Registration – Exempted Goods and Services under GST – Rates of GST – Procedure relating to Levy – CGST and SGST – Computation of taxable value and Tax liability (Problems). | |
| Unit – III | Taxes and Duties – Central and State taxes which are subsumed under GST – Taxes and duties outside the purview of GST – Tax structure of GST – Difference between current tax structure and GST – Determination of Levy and collection of GST – Meaning of supply (Sec.7) – Scope of supply, terms used in supply – Schedules related to supply – Transactions made without consideration, Transaction which are treated as supply of goods and Transaction which shall be treated neither as supply of goods nor services. | |
| Unit – IV | Interstate Goods and Services Tax – Meaning – Features – Major advantages of IGST model – Major features of the consideration (122 nd Amendment) Bill 2014 – Terms used in GST Act 2017 – Person, Aggregate turnover, Business, capital goods. Export and Import of goods etc. – Interstate Goods and Service Tax – Transactions with a state under GST – Interstate transaction under GST. | |
| Unit – V | Assessment and Returns – Meaning, Types of Assessment under GST – Procedure of a transaction be taxed simultaneously under Central GST and State GST – Furnishing details of outward supplies – Furnishing details of inward supplies – Major features of payment procedure under GST – Computation of taxable supply and liability (GST) (Problems). | |
| Text Book | 1. | Goods and Service Tax – B. Mariyappa |
| | 2. | GST – How to meet your obligations S.S.Gupta |
| | 3. | Handbook of GST in India – Ralesh Garg Danddeep Garg. |

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| | 4. | Goods and Services Tax in India- S.S. Gupta. | |
| Question Paper Pattern | Problem - 20% Theory – 80% 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 : QUANTITATIVE TECHNIQUES | Credit : 5 |
| Course : M. Com | Core :XIV |
| Semester : IV | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| 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 coefficient – Karl Pearson’s and spearman’s rank correlation – Computation of Partial & Multiple Correlations Co-efficient. | |
| Unit – II | Tests of Hypotheses: Application of t-distribution – Test the significance of mean of random sample, Means of two samples – Independent samples and Dependent samples. Chi – square test, F Test – One way classification only. | |
| 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. Vital |
| | 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 | 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 : PROJECT MANAGEMENT | Credit : 5 |
| Course : M. Com | Core : XV |
| Semester : IV | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| 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 - Product 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 | 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 MARKETS AND SERVICES | Credit : 4 |
| Course : M. Com | CBE : III |
| Semester : IV | |
| Hours Per Week : 6 | Maximum : 75 marks |

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| Objectives | To create an understanding on the latest phase of Financial Markets and services. | | |
| Unit – I | Financial Markets – Meaning – Classification – Money market – Definition – Features – Constituents of money market – Capital market – Need and importance of capital Market – Classification of capital market in India. | | |
| Unit – II | New issue market – Advantages – Classification – Functions of New issue market – Secondary market – Definition of Stock Exchange – Functions – Job brokers – Trading mechanism in stock exchange – Stock exchange in India. | | |
| Unit – III | Securities Contract Regulation Act 1956 – Regulation and control of Stock Exchange – NSE – OTSE – SEBI Act – Object, - Features – Powers of SEBI – Guidelines of SEBI for protecting investment investors. | | |
| Unit – IV | Credit Rating – Definition –Benefits of Credit Rating – Types – Defects of Credit Rating in India – Credit Rating agencies – CRISIL, CARE. | | |
| Unit – V | Depositories – Functions – Procedures – Trading of Shares in Depositories system – Benefits – Weaknesses – Remedial measures – Depositories system in India - Securitization – Merits – Process – Difference between securitization bonds and debentures – Securitization in India. | | |
| Text Book | 1. | Gordon and Natarajan, Financial markets and services. | |
| | 2. | Khan. M.Y – Financial Services. | |
| | 3. | SEBI Guidelines Nabhi Publications | |
| 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 : BUSINESS ENVIRONMENT | | Credit : 4 |
| Course : M. Com | | CBE : IV |
| Semester : IV | | |
| Hours Per Week : 6 | | Maximum : 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 – Meaning – Nature and significance – Classification – Micro environment and Macro environment – Meaning and features of Political, Legal, Economic, Financial Social, Technical , Natural , Demographic and International environment – Strategic Management – Formulation of objectives, strategic alternatives, Implementation and Evaluation. | |
| Unit – II | Meaning of environmental change – Techniques for environmental analysis – Business strategies – National strategies – Global strategies – Privatization – Expansion of public sector and its defects – Privatization reaction – Ways of privatization – Obstacles and benefits of privatization. | |
| Unit – III | Globalization – Need for internationalization – Internationalization strategies – Meaning and features of Exporting, Licensing, Contract manufacturing, Management contracting, Assembly operations and joint venture – Multinational corporation – Definition – Motives for international investment - Benefits and demerits of Multinational Corporation. | |
| Unit – IV | Foreign Direct Investment – Meaning – Perspective of FDI in India since independence – Investment decisions – Factors influencing FDI – Scope of FDI – Merits and demerits of FDI – Foreign Exchange Management Act – Objectives – Meaning of Foreign exchange, – Dealings in Foreign Exchanges – SEBI regulations with respect to FEMA- Indian industry under liberalization – Features and implication of liberalization. | |
| Unit – V | Laws related to Business environment – Industrial Development Regulation Act 1951 (IRDA) – Functions of Central Advisory Council and Development councils – Regulation of scheduled industries – Powers of IRDA – Industrial Licensing – Procedures – Objectives of licensing, consumer rights – Meaning – Government measures for the protection of consumer – Consumer protection council – Consumer disputes and redressal agencies. | |
| Text Book | 1. | Business Environment – Francis Cherunilam, |
| | 2. | Essentials of business environment – K. Aswathappa |
| Reference Book | 1. | Business environment – S.N. Sankaran |

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| 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 | |