SWAMI DAYANANDA COLLEGE OF ARTS & SCIENCE, MANJAKKUDI

(Affiliated to Bharathidasan University)

PG & RESEARCH DEPARTMENT OF COMMERCE

M. Com.

PROGRAMME OUTCOMES, PROGRAMME SPECIFIC OUTCOMES COURSE OUTCOMES

M.Com – Revised Course Structure under CBCS

(For the candidate admitted from the academic year 2016–2017 onwards)

Semester	Course	Course Title	Ins. Hrs/ Week	Credit	Exam Hrs	Marks		Total
						Int	Ext	
I	Core Course – I (CC)	Managerial Economics	6	4	3	25	75	100
	Core Course – II (CC)	Services Marketing	6	4	3	25	75	100
	Core Course – III (CC)	Corporate Laws	6	4	3	25	75	100
	Core Course – IV (CC)	Income Tax Theory Law & Practice	6	4	3	25	75	100
	Elective Course – I (EC)	a) Insurance Management (or) b) Retail Management	6	4	3	25	75	100
	Total		**30**	**20**				**500**
II	Core Course – V (CC)	Advanced Financial Management	6	5	3	25	75	100
	Core Course – VI (CC)	Quantitative Techniques for Business Decisions	6	5	3	25	75	100
	Core Course – VII (CC)	Human Resources Management	6	5	3	25	75	100
	Core Course–VIII (CC)	Fundamentals of Information Technology (Theory & Practicals)	6	5	3	25	75	100
	Elective Course–II (EC)	a) Organizational Behaviour (or) b) Advanced Managerial Communication	6	4	3	25	75	100
	Total		**30**	**24**				**500**

III	Core Course – IX (CC)	Total Quality Management	6	5	3	25	75	100
	Core Course – X (CC)	Advanced Corporate Accounting	6	5	3	25	75	100
	Core Course – XI (CC)	Research Methodology	6	5	3	25	75	100
	Core Course – XII (CC)	Strategic Management	6	5	3	25	75	100
	Elective Course–III(EC)	a) Export Marketing (or) b) Brand Management	6	4	3	25	75	100
	Total		**30**	**24**				**500**
IV	Core Course – XIII (CC)	Investment Management	5	5	3	25	75	100
	Core Course – XIV (CC)	Advanced Cost & Management Accounting	5	5	3	25	75	100
	Elective Course-IV (EC)	a) E-Commerce (or) b) Customer Relationship Management	5	4	3	25	75	100
	Elective Course-V (EC)	a) Project Management (or) b) Management Information System.	5	4	3	25	75	100
	Project	Project Work Dissertation (80 marks) Viva voce (20 marks)	10	4				100
	Total		**30**	**22**				**500**
		GRAND TOTAL		90				2000

PG AND RESEARCH DEPARTMENT OF COMMERCE

PROGRAM : M.COM (G)

Programme outcomes:

PO 1- It is a post –graduate level program ideal for candidates who wish to make a career in Banking, Financial Services, economics, Insurance as well as accounting and commercial sectors.

PO 2- M.com is most popular among aspiring teachers/ lecturers and Researchers.

PO 3- UGC – NET/JRF and Ph.D or among most popular options for M.Com degree holders.

PO 4- It covers a wide area for study and Research and has an important specialization" Finance, Accounting and economics"

PO 5- This program could provide well- trained professionals for the industries , Banking sectors, Insurance Companies , financing companies, quality management, distribution channel management, application of information technologies in business. Investment management techniques etc to meet the well trained manpower requirement.

Program Specific Outcomes:

PSO 1- The students will get in-depth understanding of advanced concepts and applications in various fields of Accounting ,economics and Finance. The program provides an extreme and rigorous base for teaching and research.

PSO 2- Students will get the knowledge and skills to conduct/organize seminars and conferences. Students will be capable in identifying the changing national and international trends.

PSO 3- Post graduate students can choose teaching as their profession.Students can pursue M.Phil, PhD in the field of Commerce.

PSO 4- Students can work as managers, accountants, management accountants, cost accountants, auditors, company secretary, stock agents, Government jobs, investment consultants, bank managers, insurance sector executives, etc. Students will acquire leadership qualities, teamwork, develop research temper,

PO, PSO ATTAINMENT LEVEL

HIGH LEVEL - 3, MODERATE LEVEL - 2, LOW LEVEL - 1

Programme Title : M.Com.

Course Title : MANAGERIAL ECONOMICS

Course Code : P16MC11 Hours/Week: 6 Credits: 4

Semester : I

Course Objectives :

1. To gain knowledge about the nature and scope of managerial economics.
2. To acquire knowledge about law of demand, cost analysis and pricing techniques.
3. To create an awareness about the concepts of national income and international trade.

CORE COURSE - I MANAGERIAL ECONOMICS

Objective : To make the students to realize the usefulness of economic tools, principles & laws in making business decisions.

UNIT I

Managerial Economics – Meaning, Nature, Scope and Application – Relationship with other discipline – Role of Managerial Economist – Demand Analysis – Demand Determinants - forecasting and techniques.

UNIT II

Production Function – Managerial use of production function – Supply analysis - Law of Supply – managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economies of scale - Cost Control and Cost Reduction.

UNIT III

Price and Output decisions under different marketing structures - Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods - Price differentials – Price forecasting.

UNIT IV

Profit – Nature & Concept – Profit Planning, Policies and Forecasting- profit theories - Measurement of profit - Interest – Rent and theories.

UNIT V

Business Cycle and policies – Economic forecasting of business – Input Output Analysis – National Income - Accounting and Measurement.

Text and Reference Books (Latest revised edition only)

1. Joel Dean, Managerial Economics – Prentice Hall, New York.
2. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
3. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
4. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi.
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai.
6. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
7. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
8. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
1.	Gain knowledge about the nature and scope of managerial economics.
2.	Be familiar with the law of demand, production analysis and economies of scale.
3.	Get accustomed with the aspects of cost analysis and different market conditions.
4.	Understand pricing techniques, methods and policies.
5.	Know the concept of national income, methods of measuring it, International Trade and the balance of payment.

Mapping of COs with POs and PSOs:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	1	2	2	2	2			1	2	2	1	
CO2	2	2	2	2	2			2	2	2	2	
CO3	1	2	3	2	1			2	1	1	2	
CO4	3	2	2	2	1			2	2	3	1	
CO5	1	2	1	2	1			3	1	1	2	

Programme Title : M.Com.

Course Title : SERVICES MARKETING

Course Code : P16MC12 Hours/Week: 6 Credits: 4

Semester: I

CORE COURSE – II SERVICES MARKETING

UNIT I

Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

UNIT II

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement Quality Standards in services marketing.

UNIT III

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and elimination.

UNIT IV

Bank Marketing – Insurance Marketing – Transport Marketing.

UNIT V

Tourism and Hotel Marketing - Education Marketing – Communication Services Marketing – Health services.

Text and Reference Books :(Latest revised edition only)

1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
3. C.B.Memoria&R.K.Suri,Marketing Management, Kitab Mahal,
4. Kotler -Marketing Management , Sultan Chand & Sons, New Delhi.
5. Cowell.- Marketing of Services, Heinemann Publishers, London.
6. Christopher Lovelock, JochenWirtz&Jayanta Chatterjee – Service Marketing People, Technology, Strategy. Pearson Education.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
1.	Understand the fundamental concepts of services marketing and its importance, growth, types. Comparative analysis between services and products.
2.	Acquire the knowledge of buyer behavior, factors influenzing buyer behavior TQM in services marketing.
3.	Gain knowledge regarding services marketing mix, product life cycle and its concepts.

4.	Impart knowledge with reference to Banking, Insurance and Transport products.
5.	Gain knowledge about marketing to tourism, Hotel, Education, communication and Health services.

Mapping of COs with POs and PSOs:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	3	2	1	2	1			1	1	1	2	
CO2	2	3	2	1	2			2	3	2	2	
CO3	3	2	2	2	1			1	2	1	1	
CO4	3	2	1	2	1			2	2	2	2	
CO5	3	2	2	3	2			2	2	2	2	

Programme Title : M.Com.

Course Title : CORPORATE LAWS

Course Code : P16MC13 Hours/Week: 6 Credits: 4

Semester: I

Course Objectives:

1. To make the students understand the legal framework with reference to Companies in India.
2. To acquire knowledge about distribution channels and pricing.
3. To understand the concept of consumer behavior.

CORE COURSE – III CORPORATE LAWS

UNIT I

Provisions of Companies Act 1956 relating to Company Administration

Board of Directors – Managing Director – Provisions relating to various types of meetings. Latest amendments in Companies Act, 2013 relating to company administration and governance.

UNIT II

Industries (Development and Regulation) Act, 1951 - object – Definitions – Central Advisory Council – Development Council – Regulation of Scheduled Industries – Registration and Licensing

Investigation and takeover of Management of Industrial undertakings of Central Government – Effect of Central Government's order – Management and control of undertakings owned by companies in liquidation – Power to provide relief measures – power to exempt special cases – penalties.

UNIT III

Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of Enforcement.

UNIT IV

The Essential Commodities Act, 1955 – Powers of Central Government to Control, effect, seizure and confiscation – Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Disputes Redressel Agencies – District Forum – State Commission, National Commission.

UNIT V

Water (Prevention and Control of Pollution) Act, 1974 - Definition – functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences – Air (Prevention and Control of Pollution) Act, 1981 - Definition – Functions and powers of various Boards – Duties of occupier of specified industries to ensure adherence to standard offences by companies.

Text and Reference Books : (Latest revised edition only)

1. Bar Act of all relevant Legislations.
2. Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.
3. N.D.Kapoor, Dr.G.K.KapoorCorporate Laws and Secretarial Practice, Premier Book Company, New Delhi.
4. TejpalSheth, Corporate Laws, Taxman Publication, Mumbai.
5. U.K.Chandhary,Economic Legislation – Law & Practice, Sultan Chand & Sons, New Delhi.
6. S.S.Gulshan and G.K.Kapoor,Economic and other Legislations Sultan Chand& Sons, New Delhi.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental provisions of Companies Act, 1956, BOD,MD, various types of meetings, latest amendments in Companies Act,2013.
CO2.	Acquire the knowledge about IDRA Act, 1951advisory council, development council, Registration and licensing.
CO3.	Gain knowledge regarding FEMA 1999 , and its Regulation , authorized person, adjudication and penalties, directorate of Enforcement.
CO4.	Impart knowledge with Essential Commodities Act, 1955 and Consumer Protection Act,1986.
CO5.	Gain knowledge about Water (Prevention and Control of Pollution)Act1974, Air((Prevention and Control of Pollution)Act1981.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	1	1	2	2			2	2	2	2	
CO2	1	2	2	2	2			1	2	3	2	
CO3	2	2	2	1	1			1	2	2	2	
CO4	2	2	1	3	1			2	2	2	1	
CO5	2	1	2	2	2			2	1	1	2	

Programme Title : M.Com.

Course Title : INCOME TAX THEORY LAW & PRACTICE

Course Code :P16MC14 Hours/Week: 6 Credits: 4

Semester : I

Course Objectives:

1. To acquaint Students to know the latest Income Tax Law and enable them to file Income Tax Returns.

CORE COURSE – IV

INCOME TAX THEORY LAW AND PRACTICE

UNIT I

Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

UNIT II

Computation of Income from Salaries and Income from House Property.

UNIT III

Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.

UNIT IV

Set-off and Carry Forward of Losses – Deduction from Gross Total Income – Computation of Tax Liability.

UNIT V

Income Tax Authorities – Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.

Note : Theory 25 Marks : Problems - 50 Marks

Text and Reference Books :(Latest revised edition only)

1. Gaur &Narang, "Income Tax Law & Practice", DP Kalyani Publishers, New Delhi.
2. DingarPagare, "Tax Laws", S.Chand&Sons , New Delhi.
3. Vinod K.Singhania, "Direct Taxes", Taxmann's Publications, New Delhi.
4. T.S.Reddy& Hari Prasad Reddy, " Income Tax Theory, Law & Practice", Margham Publications, Chennai.
5. Government of India, Income Tax Manual
6. Dr.H.C.Mehrotra- Income Tax Law and Practice, SahithyaBhavan Publications, Uttar Pradesh.
7. Dr.Bhagawathi Prasad - Law& Practice of Income Tax India, VishwaPrakashan Publishers, Delhi.
8. Murthy, Income Tax- vijay Nicole, Chennai

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental of Income tax, income, agricultural income, assessee, assessment year, residential status, capital and revenue, receipts and expenditures and exempted income.
CO2.	Acquire the knowledge about computation of income from salaries and HP
CO3.	Gain knowledge regarding computation of profits and gains and income from other sources.
CO4.	Impart knowledge with relevance to set-off and carry forward losses ,deduction from gross total income and computation of tax liability.
CO5.	Gain knowledge about IT authorities, procedure for assessment and TDS , assessment of individual, HUF, partnership firm, and Companies.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	1	2	2	1			2	2	2	1	
CO2	2	2	2	1	1			1	2	2	1	
CO3	1	2	3	2	1			2	1	1	1	
CO4	1	2	1	1	1			2	2	2	2	
CO5	2	2	1	1	1			1	1	2	2	

Programme Title : M.Com.

Course Title : INSURANCE MANAGEMENT

Course Code :P16MCE1A Hours/Week: 6 Credits: 4

Semester : I

Course Objectives:

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

ELECTIVE COURSE – I

INSURANCE MANAGEMENT

UNIT I

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India

UNIT II

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

UNIT III

Fire Insurance – Nature – Fire Insurance Contract – Kinds of Policies - Polic Conditions - Payment of Claims – Reinsurance - Double Insurance.

UNIT IV

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT V

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance - Cattle Insurance – Crop Insurance - Medi-Claim – Overseas Medi - Claim Policy - Rural Insurance in India. Insurance Regulatory and Development Authority Act,1972 - IRDA Regulations 2000.

Text and Reference Books :(Latest revised edition only)

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice- Prentice Hall , New York.
3. M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi
4. Mark S. Dorfman-Introduction to Risk Management and Insurance- Prentice Hall, New York.
5. IRDA 1999.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concepts of insurance, nature, principles, role, importance, types and insurance organization and its privatization, major players in it, and impact of privatization.
CO2.	Acquire the knowledge about life insurance, classification of policies, risk selection and measurement , mortality table, calculation of premium and surrender value, cover note, policy conditions, progress of LIC in India.
CO3.	Gain knowledge regarding fire insurance and its nature, kinds of policies and condition, claims, reinsurance and double insurance.
CO4.	Impart knowledge with marine insurance, nature, policy, condition, premium calculation, losses, claims, and progress of marine insurance.
CO5.	Gain knowledge about general insurance such as motor, burglary, personal accident, miscellaneous, cattle, crop, Medi -claim, overseas medi-claim, Rural insurance in India.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	2	1	2	2			2	2	2	1	
CO2	2	1	2	1	2			1	2	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	1	2	2	1	2			2	1	1	1	
CO5	2	2	2	1	2			2	2	1	1	

Programme Title : M.Com.

Course Title : ADVACED FINANCIAL MANAGEMENT

Course Code :P16MC 21 Hours/Week: 6 Credits: 5

Semester : II

Course Objectives:

1. To enable the students understand concepts and application of financial management tools.

CORE COURSE - ADVANCED FINANCIAL MANAGEMENT

UNIT I

Financial Management: Meaning, nature and scope of finance; financial goal – Profit Vs Wealth Maximisation; Finance functions – investment, financing and dividend decisions.

UNIT II

Fundamental valuation concepts: - Time value of money – Compound value, Present value; Risk and Return – concept, Risk in a portfolio context, Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference shares, Equity valuation – Dividend valuation approach, Earnings capitalisation approach and Ratio approach.

UNIT III

Cost of capital: Meaning and Significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted). Financial Leverage: Meaning, Measurement of leverages; Effect of Operating and Financial Leverage on Profit; Analysing alternate financial plans; combined financial and operating leverages.

UNIT IV

Planning the Capital Structure – Factors influencing capital structure; EBIT-EPS Analysis, Return on Investment Analysis, Cash flow analysis, capital structure policies – Theories. Dividend policy -Factors determining dividend pay-out, Forms of dividend; stability in dividend policy; corporate dividend behaviour

UNIT V

Management of working capital:- Meaning, Significance and Types of working capital; calculating operating cycle period and estimation of working capital requirements; sources of working capital; Management of cash, receivables and inventory.

Note: Theory : 25 Marks : Problems: 50 Marks

Text and Reference Books (Latest revised edition only)

1. I.M.Pandey. Financial Management,Vikas Publishing House Pvt ltd, New Delhi.
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-

Hill Publishing Company Ltd, New Delhi.
3. M.Y.Khan&P.K.Jain,Financial Management, Text and Problems. Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. P.V. Kulkarni & B.G. Sathyaprasad,Financial Management –Himalaya Pulishing House, Mumbai.
5. S.N.Maheswari, "Financial Management principles and practice,"Sultan Chand & Sons, New Delhi.
6. James C. Van Horne & John M. Wachowicz, Jr.Fundamentals of Financial Management- PHI Learning Private Limited, New Delhi.
7. Srinivasan, Financial Management, Vijay Nicole, Chennai

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamentals concept and applications of financial management tools, Finance function such as investment, financing and dividend decisions.
CO2.	Acquire the knowledge about fundamental concept of time value of money, risk and return, securities, bond equity preference shares valuation.
CO3.	Gain knowledge regarding concept of cost of capital and leverages
CO4.	Impart knowledge with planning the capital structure by using EBIT- EPS analysis & dividend policy.
CO5.	Gain knowledge about working capital and its significance, types, management of cash, receivables and inventory.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5			PSO1	PSO2	PSO3	PSO4	
CO1	2	1	1	1	2			2	1	2	1	
CO2	2	1	2	2	1			2	2	1	2	
CO3	2	2	1	2	3			2	1	2	1	
CO4	2	1	1	2	1			2	2	2	2	
CO5	2	1	2	2	2			1	1	2	1	

Programme Title : M.Com.
Course Title : QUANTITATIVE TECHINIQUES FOR BUSINESS DECISIONS

Course Code :P16MC22 Hours/Week: 6 Credits: 5

Semester : II

Course Objectives:

1. **To acquaint the students with the Statistical tools and techniques for managerial decisions.**

CORE COURSE VI
QUANTITATIVE TECHINIQUES FOR BUSINESS DECISIONS

UNIT I:

Meaning of Quantitative Techniques – Role of Quantitative Techniques

Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple – Partial and Multiple –Regression Analysis – Time Series**.**

UNIT II:

Probability – Problems applying Additional and Multiplication Theorem

Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

UNIT III:

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

UNIT IV:

Linear Programming – Graphical Method – Simplex Method – Transportation Problems – Initial Basic Feasible Solution - Modi Method – Assignment Problems.

UNIT V:

Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton's Method – Lagrange's Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.

Note: Theory 25 Marks : Problems 50 Marks

****EQUAL IMPORTANCE TO BE GIVEN TO ALL UNITS***

Text and Reference Books (Latest revised edition only)

1. S.P. Gupta, Statistical Methods - Sultan Chand & Sons, New Delhi – 600 002.
2. S. Gurusamy,Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. D. Joseph Anbarasu,Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. C.R.Kothari, Quantitative Techniques –Vikas Publishing House, New Delhi.
5. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi.

6. Hooda, R.P: Statistics for Business and Economics, Macmilla 3rd edition, New Delhi.
7. Hein, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental tools and techniques for managerial decision, such as simple and partial regression analysis, Time series.
CO2.	Acquire the knowledge about probability, binomial, poison distribution.
CO3.	Gain knowledge regarding significance of tests, such as t-test, chi-square test and ANOVA.
CO4.	Impart knowledge with relevance to linear programming transportation and assignment problems.
CO5.	Gain knowledge about interpolation and extrapolation by using various methods such as parabolic curve method and life tables.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	2	1	2	2			2	2	2	1	
CO2	2	1	2	1	2			1	2	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	1	2	2	1	2			2	1	1	1	
CO5	2	2	2	1	2			2	2	1	1	

Programme Title : M.Com.
Course Title : HUMAN RESOURCE MANAGEMENT

Course Code :P16MC23 Hours/Week: 6 Credits:5

Semester : II

Course Objectives:

1. **To impart knowledge on the concepts and principles of HRM followed in different types of organization.**

CORE COURSE VII
HUMAN RESOURCE MANAGEMENT

UNIT I

Human Resource Management- Meaning – Nature and Scope, Objectives - Functions - Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes. Organization of HRM Department– Needs - Recent Trends in HRM Practices – Personnel Audit- Human Resource Information System- need and benefits.

UNIT II

Man Power Planning – Characteristics: Need, Process - Job Analysis- Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment-Job Enlargement

–Re-Engineering - Recruitment – Sources - Selection- Selection Procedure, - Interviews – Placement - Induction

UNIT III

Training –Meaning, Need - Selection of Trainees- Methods of Training

– Evaluation of Training - Management Development Programmes- Methods.- Promotion – Types, Merits- Demotions; Carrier Planning - Transfers

UNIT IV

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Quality of Work Life – Issues in Quality of Work Life- Measuring QWL – Workers Participation in Management.

UNIT V

Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre

-requisites – Benefits.

Text and Reference Books (Latest revised edition only)

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi
2. Dr.Ashwathappa, Human Resource Management ,McGraw Hill Education (India) Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
4. L.M. Prasad ,Human Resources Management, Jain Book Agency, New Delhi.
5. DaleYoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
6. S.S. Khanka, Human Resource Management ,S.Chand& Sons, New Delhi.
7. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
8. H.John Bernardin&JoyeeE.A.Russel, Human Resource Management - An experiential approach, 4th Edition, McGraw-Hill International Edition., 2007
9. David A. DeCenzo& Stephen P.Robbins, Personnel/Human Resource Management, Thirdedition, PHI/Pearson.
10. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, NewDelhi.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concept and principles of HRM followed in different types of organizations through practices, like personnel audit and HRIS.
CO2.	Acquire the knowledge about man power planning, job analysis, descriptions, specifications, design, evaluation, enrichment and enlargement.
CO3.	Gain knowledge regarding training promotion, demotion, carrier planning and transfer
CO4.	Impart knowledge with performance appraisal and its techniques, QWL and its issues.
CO5.	Gain knowledge about grievance and collective bargaining.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	2	1	2	2			2	2	2	1	
CO2	2	1	2	1	2			1	2	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	1	2	2	1	2			2	1	1	1	
CO5	2	2	2	1	2			2	2	1	1	

Programme Title : M.Com.

Course Title : **FUNDAMENTALS OF INFORMATION TECHNOLOGY**

Course Code :P16MC24T/24P Hours/Week: 6 Credits: 5

Semester : II

Course Objectives:

1. To enable the students to acquire knowledge in computers, Information Technology and to develop skills in Computerized Accounting System both theory and in practical.

CORE COURSE VIII

FUNDAMENTALS OF INFORMATION TECHNOLOGY

UNIT I

Introduction to Computers – Classification of Computers – Generations of Computer – Memory Units – Auxiliary Storage Devices – Input and Output Devices - Computer Software – Operating System – Programming Languages.

UNIT II

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting - Procedure for Creating a new company – Groups Creation - Ledger Creation.

UNIT III

Vouchers creations – Payment voucher – Receipts voucher – Sales voucher – Purchase voucher – Journal voucher – Contra voucher.

(PRACTICAL – 30 Marks)

UNIT IV

Creation of a new company – Groups Creation – Multiple Groups and

Single Groups - Creation of ledgers – Multiple Ledgers and Single Ledgers.

UNIT V

Vouchers creations – Voucher entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Journal voucher and Contra vouchers.

Text and Reference Books (Latest revised edition only)

1. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
2. Alexis Leon and Mathews Leon by Fundamentals of Information Technology.Vikas Publishing Company, New Delhi
3. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamentals of computers, classifications, generations and programming languages.
CO2.	Acquire the knowledge about computerized accounting.
CO3.	Gain knowledge regarding different types of voucher creation.
CO4.	Impart knowledge with creation of new company with groups and ledgers by Practical.
CO5.	Gain knowledge about voucher creation by using various kinds of vouchers.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	2	1	2	2			2	2	2	1	
CO2	2	1	2	1	2			1	2	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	1	2	2	1	2			2	1	1	1	
CO5	2	2	2	1	2			2	2	1	1	

Programme Title : M.Com.

Course Title : **ORGANISATIONAL BEHAVIOUR**

Course Code :P16MCE2A Hours/Week: 6 Credits: 4

Semester : II

Course Objectives:

1. To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

ELECTIVE COURSE - II

(A) – ORGANISATIONAL BEHAVIOUR

UNIT I

Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

UNIT II

Perception: Process – Factors influencing perception - Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors influencing Attitude.

UNIT III

Personality: Theories of Personality – Determinants – Types - Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress.

UNIT IV

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

UNIT V

Organisation change – Process – Causes of resistance to change and Overcoming resistance to change –Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness**.**

Text and Reference Books

1. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
2. K. Aswathappa – Essentials of Organisational Behaviour, **McGraw Hill, Delhi.**
3. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
4. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,

5. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition.
6. Stephen P. Robbins, Organizational Behaviour, 9th Edition, Pearson Education, New Delhi,
7. P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
8. P.C. Tripathi, Personnel Management and Industrial Relations ,Sultan Chand & Sons.
9. B.S.Bhatia and G.S.BatraHuman Resource Management — Deep & Deep Publications.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	**CO Statement**
CO1.	Understand the fundamentals of organizational behavior, disciplines contributing to OB and Hawthorne experiments.
CO2.	Acquire the knowledge about perception, learning and attitude.
CO3.	Gain knowledge regarding personality and its determinants, group dynamics, group cohesiveness and stress management.
CO4.	Impart knowledge with leadership and its styles, motivation, communication and conflict management.
CO5.	Gain knowledge about organizational change with causes and how to overcome it, organization development, culture and effectiveness.

Mapping of COs with POs and PSO:

PO/ PSO CO	**PO**							**PSO**				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	2	1	2	1			1	2	2	2	
CO2	1	2	1	2	2			2	2	2	1	
CO3	2	1	2	1	1			1	2	1	1	
CO4	2	2	2	2	2			1	1	1	2	
CO5	1	1	1	1	1			2	1	2	2	

Programme Title : M.Com.

Course Title : **TOTAL QUALITY MANAGEMENT**

Course Code :P16MC31 Hours/Week: 6 Credits: 5

Semester : III

Course Objectives:

1. To make the students understand the recent concepts of total quality management and their importance in both manufacturing and service organisation.

CORE COURSE – IX TOTAL QUALITY MANAGEMENT

UNIT I

Introduction to Quality Control - Quality and Cost Considerations - Statistics and its Applications in Quality Control

UNIT II

Sampling Inspection in Engineering Manufacture - Statistical Quality Control by the Use of Control Charts - Methods of Inspection and Quality Appraisal - Reliability Engineering – Value Engineering and Value Analysis

UNIT III

Theory of Sampling Inspection - Standard Tolerance - ABC Analysis - Defect Diagnosis and Prevention

UNIT IV

Quality Improvement: Recent Technique for Quality Improvement - Zero Defect – Quality Motivation Techniques - Quality Management System and Total Quality Control

UNIT V

Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control

Note : Only Theory

Book References

1. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals of Total Quality Management", Bross Chapman & Hall, London
2. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
3. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall 4. Fox, Roy, "Making Quality Happen. Six Steps to Total Quality Management", McGraw-Hill
4. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints Pvt Ltd., Chennai

5. Jain, "Quality Control And Total Quality Management", Tata McGraw Hill
6. Lal H, "Total Quality Management: A Practical Approach", New Age International Private Ltd
7. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concepts of TQM in both manufacturing and service organizations with statistical applications.
CO2.	Acquire the knowledge about sampling inspections, method of inspection and quality appraisal.
CO3.	Gain knowledge regarding ABC analysis
CO4.	Impart knowledge with relevance to quality improvement and its recent techniques.
CO5.	Gain knowledge about ISO model and its implementation.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	2	2	1	2	2			2	2	2	1	
CO2	2	1	2	1	2			1	2	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	1	2	2	1	2			2	1	1	1	
CO5	2	2	2	1	2			2	2	1	1	

Programme Title : M.Com.
Course Title : ADVANCED CORPORATE ACCOUNTING
Course Code :P16MC32 Hours/Week: 6 Credits: 5

Semester : III

Course Objectives:

1. To enable the students to understand the detailed concepts of corporate accounting methods from different types of companies.

CORE COURSE – X ADVANCED CORPORATE ACCOUNTING

UNIT I

Valuation of Goodwill and Shares – Liquidation - Inflation Accounting.

UNIT II

Amalgamation by merger and Amalgamation by purchases - External Reconstruction of Companies and alteration of Share Capital .

UNIT III

Holding Company Accounts (including intercompany holdings) - Bank Accounts New format – NPA – Classification of investments.

UNIT IV

Insurance Company Accounts(new format) – Double Account System.

UNIT V

Human Resource Accounting – Definition, Objectives, and Valuation Methods – Advantages – Accounting Standards, with reference to depreciation, inventory valuation. (Theory only) - Inflation Accounting

- (Theory only).

Note: Theory 25 Marks : Problems 50 Marks

BOOKS FOR REFERENCE:

1. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy - II
2. S.P.Jain and K.L. Narang – Advanced Accountancy
3. Dr R Palaniappan & Dr N Hariharan, Corporate Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai
4. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy
5. Mukherjee and Hanif – Modern Accountancy – II
6. Reddy & Murthy – Advanced Accounts

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concepts of corporate accounting methods, valuation of goodwill and shares, liquidation and inflation accounting.
CO2.	Acquire the knowledge about amalgamation by merger and alteration of share capital.
CO3.	Gain knowledge regarding holding company accounts bank accounts with NPA.
CO4.	Impart knowledge with insurance company accounts .
CO5.	Gain knowledge about HRA and accounting standards.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	2	1	2	1			1	2	2	2	
CO2	2	1	2	2	2			2	2	2	1	
CO3	2	1	2	2	2			1	1	2	2	
CO4	2	2	2	1	1			2	2	1	1	
CO5	1	1	2	3	3			2	2	2	2	

Programme Title : M.Com.

Course Title : RESEARCH METHODOLOGY

Course Code :P16MC33 Hours/Week: 6 Credits: 5

Semester : III

Course Objectives:

1. To make the students understand the research process and the methods of presenting report.

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CORE COURSE – XI

RESEARCH METHODOLOGY
(Theory only)

UNIT I

Research in Management: An Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research : Experimental Research – Survey Research – Case Study methods – Ex Post Facto Research**.**

UNIT II

Research Design – Defining Research Problem and Formulation of Hypothesis – Experimental Designs.

UNIT III

Research Process – Steps in the process of Research, Data Collection and Measurement: Sources of Secondary data – Methods of Primary data collection – Questionnaire construction – Attitude measurement and Scales – Sampling and Sampling Designs – Philosophy and Pre-testing.

UNIT IV

Data presentation and Analysis – Data Processing – Methods of Statistical analysis and interpretation of Data – Testing of Hypothesis and theory of inference.

UNIT V

Report writing and presentation –steps in Report writing - types of reports – Substance of Reports – Formats of Reports – Presentation of a Report - Documentation - Foot Note - Bibliography.

BOOKS FOR REFERENCE:

1. V.P.Michael : Research Methodology in Management, Kitib Mohan Publications, Alahabad.
2. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
3. P.Saravanavel, Research Methodology, Kitab Mahal, Allahabad.
4. O.R. Krishnaswami : Methodology of Research in Social Science
5. D.Amarchend : Research Methods in Commerce.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concepts of research and its types.
CO2.	Acquire the knowledge about research design and the formulation of hypothesis.
CO3.	Gain knowledge regarding research process and data collection by various methods.
CO4.	Impart knowledge with data presentation and analysis, testing of hypothesis.
CO5.	Gain knowledge about report writing and its types, presentation of a report.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	2	2	1	2	2			2	2	2	1	
CO2	2	1	2	1	2			1	2	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	1	2	2	1	2			2	1	1	1	
CO5	2	2	2	1	2			2	2	1	1	

Programme Title : M.Com.

Course Title : STRATEGIC MANAGEMENT

Course Code :P16MC34 Hours/Week: 6 Credits: 5

Semester : III

Course Objectives:

1. **To make an understanding the concepts and application of strategic management techniques**
2. .
   .

CORE COURSE – XII STRATEGIC MANAGEMENT

UNIT I

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making.

UNIT II

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March's Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

UNIT III

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

UNIT IV

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

UNIT V

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

BOOKS FOR REFERENCE :

1. Strategic Management – Strategy Formulation and Implementation – John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110 051).
2. Strategic Management – Awareness and change – John L.Thompson (Cheapman & Hall 32 Second Main Road CIT East, Chennai – 35).
3. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).
4. Strategic Management – Gregory G.Dess and Alex Miller.

5. Strategic Management – An Integrated Approach – W.L.Charles and John Gareth,
6. International & Strategic Management – R.N.Srivastava.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concept of strategic management and strategic change, leadership and decision making.
CO2.	Acquire the knowledge about situation analysis, SWOT, forecasting, Cyert and March's theory.
CO3.	Gain knowledge regarding strategy formulation, BCG growth / share matrix and strategic alliances.
CO4.	Impart knowledge with strategy implementation, MBO, TQM, divestments strategies.
CO5.	Gain knowledge about strategic control and evaluation, strategic evaluation.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	2	2	1	2	2			2	2	2	1	
CO2	2	1	2	1	2			1	2	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	1	2	2	1	2			2	1	1	1	
CO5	2	2	2	1	2			2	2	1	1	

Programme Title : M.Com.

Course Title : EXPORT MARKETING

Course Code :P16MCE3A Hours/Week: 6 Credits: 5

Semester : III

Course Objectives:

1. To create awareness on the concepts of export and export marketing procedures

ELECTIVE COURSE – III (A) EXPORT MARKETING

UNIT I

Export Marketing - Introduction - Meaning – objectives – scope – Need and importance of export trade – Distinction between internal trade and international trade – Problems faced by exporters.

UNIT II

Features and Functions of export marketing – Sources of market information – Product planning – Quality control – Export pricing – Export marketing channels – Strategy formulation.

UNIT III

Steps involved in export – Confirmation of order – Production of goods

– Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO Certificate.

UNIT IV

Export Policy and Promotion: EXIM Policy – Regulation of export trade

- Organisations for promoting export – incentives and assistance – Export Houses – Trading Houses.

UNIT V

Institutions engaged in financing export – ECGC – EXIM Bank – Organisations promoting export – Commodity Board – EPC – STC – MMTC.

BOOKS FOR REFERENCE :

1. Export Marketing – Balagopal, T.A.S., Himalaya Publishing House.
2. Export Marketing – Rathor, B.S., and Rathor, J.S.,HPH.
3. International Trade and Export Management – Francis Cherunilam.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concept of export marketing, importance of export trade.
CO2.	Acquire the knowledge about features and functions of export marketing and its channels.
CO3.	Gain knowledge regarding steps involved in exports, regulatory documents and ISO certificate.
CO4.	Impart knowledge with EXIM policy and promotion, incentives and assistance to export houses.
CO5.	Gain knowledge about institution engaged in financing export.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	1	1	2	1			2	2	2	1	
CO2	2	2	1	2	2			1	1	2	2	
CO3	2	2	1	2	1			2	1	1	2	
CO4	2	2	2	1	1			1	2	1	2	
CO5	1	1	2	1	1			2	2	1	2	

Programme Title : M.Com.

Course Title : INVESTMENT MANAGEMENT

Course Code :P16MC41 Hours/Week: 5 Credits: 5

Semester : IV

Course Objectives:

1. To make the student to understand the investment opportunities and portfolio management

CORE COURSE – XIII
INVESTMENT MANAGEMENT

UNIT I

Investment Management - Nature and scope - Objectives – Process – Investment Media Security and Non-security forms of Investment - gilt edged securities – Sources of Investment information.

UNIT II

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

UNIT III

Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory - Efficient Market Hypothesis.

UNIT IV

Portfolio Analysis – Traditional and Modern approach – Rationale of Diversification of Investments – Markovitz theory – Sharpe Index Model - Capital Asset Pricing Model.

UNIT V

Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds.

Note: Theory only

BOOKS FOR REFERENCE:

1. Punithavathy Pandian : Security Analysis and Portfolio Management (Vikas Publishing House)
2. Dr S Gurusamy –Security Analysis & Portfolio Management –Vijay Nicole Imprints Pvt Ltd, Chennai.
3. Gupta L.C. : Return of Equities – The Indian Experience (New Delhi OXFORD).
4. Bhalla V.K. : Investment Management and Portfolio Management (S.Chand & Co. Delhi).
5. Fisher & Jordon : Security Analysis and Portfolio Management.
6. Preeti Singh : Security Analysis (Himalaya Publishing House).
7. Avadhani V.A. : Investment and Securities Markets in India.
8. SEBI : Guidelines 1992.
9. Jack dark Francis Investment : Analysis and Management (McGraw Hill 1990).
10. Gara.K.L : Stock Exchanges in India.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	**CO Statement**
CO1.	Understand the fundamentals of investment management, investment media security.
CO2.	Acquire the knowledge about new issues market, stock exchanges, online trading.
CO3.	Gain knowledge regarding security analysis, fundamental and technical analysis, Dow theory, Random Walk theory.
CO4.	Impart knowledge with portfolio analysis.
CO5.	Gain knowledge about investment companies in India like UTI,SEBI and RBI.

Mapping of COs with POs and PSO:

PO/ PSO CO	**PO**							**PSO**				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	1	2	2	1			2	2	1	1	
CO2	1	2	3	2	2			1	1	2	2	
CO3	1	2	2	1	2			2	1	2	1	
CO4	2	1	2	1	2			1	1	2	1	

CO5	1	2	2	1	2			2	2	1	2	1

Programme Title : M.Com.

Course Title : INVESTMENT MANAGEMENT

Course Code :P16MC42 Hours/Week: 5 Credits: 5

Semester : IV

Course Objectives: to create knowledge on various aspects of the branches of cost and management accounting.

CORE COURSE – XIV
ADVANCED COST & MANAGEMENT ACCOUNTING

UNIT I

Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing - classification and coding of costs – inventory control – stock levels – inventory systems - methods of pricing material issues.

UNIT II

Labour costs – Direct and indirect – importance –Remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads - overhead cost control

UNIT III

Process costing - normal and abnormal loss and gains - equivalent production - joint product and by product - contract costing.

UNIT IV

Management Accounting – Nature & Scope – Tools and Techniques – Ratio analysis – marginal costing– cost-volume profit analysis – Break-even analysis – utility and limitations of cost volume profit analysis – Financial and profit planning – objectives.

UNIT V

Budget administration – types of budget – advantages – budgeting and budgetary control - Standard Costing, Material, Labour and Overhead variance.

BOOKS FOR REFERENCE :

1. S.P Jin and Narang, Csot account and management accounting, Kalyani publications
2. M. N. Arora, "Cost and Management Accounting", 8th Edition, Vikas Publishing House (P) Ltd.
3. Hilton, Maher and Selto, "Cost Management", 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.
4. B.M. Lall Nigam and I.C. Jain, "Cost Accounting", Prentice-Hall of India (P) Ltd.
5. Dr A Murthy & Dr S Gurusamy – Cost & Management Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	**CO Statement**
CO1.	Understand the fundamental aspects of the branches of cost and management accounting, techniques of costing, inventory control.
CO2.	Acquire the knowledge about labour costs, overhead and its apportionment.
CO3.	Gain knowledge regarding process costing, and contract costing.
CO4.	Impart knowledge with management accounting , Ratio analysis, marginal costing, CVP analysis.
CO5.	Gain knowledge about budget and budgetary control, standard costing.

Mapping of COs with POs and PSO:

PO/ PSO CO	**PO**							**PSO**				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	2	1	1	2	1			2	2	2	1	
CO2	2	2	1	2	2			1	1	2	2	
CO3	2	2	1	2	1			2	1	1	2	
CO4	2	2	2	1	1			1	2	1	2	
CO5	1	1	2	1	1			2	2	1	2	

Programme Title : **M.Com.**
Course Title : E – COMMERCE
Course Code :**P16MCE43** **Hours/Week: 5** **Credits: 4**

Semester : **I**

Course Objectives:

1. To educate the importance and usage electronic knowledge in the field of commerce.

ELECTIVE COURSE - IV

(A) E – COMMERCE

UNIT I

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the Iway – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - National Research and Educational Network.

UNIT II

Electronic Commerce and World Wide Web: Architectural Frame work for E- – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Cards and EPS – Credit Cards and EPS.

UNIT III

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management .

UNIT IV

Marketing on the Internet: Advertising on the Internet – Chatting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT V

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Mobile Computing - Frame Work – Wireless Delivery Technology – Cellular - Data Communication Protocols.

Books for Reference:

1. Frontiers of Electronic Commerce - Ravi Kalakota, Andrew Winston
2. E-Commerce- A Managerial perspective - P.T.Joseph
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart
4. E-Commerce The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag
5. E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson
6. E-Commerce - Srinivasa Vallabhan .S.V, Vijay Nicole Imprints pvt. Ltd., Chennai

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental aspects of e-commerce, and its components, Global Information distribution Networks.
CO2.	Acquire the knowledge about electronic commerce and World Wide Web and Electronic Payment system and its types.
CO3.	Gain knowledge regarding Electronic Data Interchange, Supply chain management.
CO4.	Impart knowledge with marketing on the internet, and data interface.
CO5.	Gain knowledge about Multimedia and digital video, data communication and protocols.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**			**PSO1**	**PSO2**	**PSO3**	**PSO4**	
CO1	2	2	2	2	2			2	2	2	2	
CO2	2	2	2	2	2			2	2	2	2	
CO3	2	2	2	2	2			2	2	2	2	
CO4	2	2	2	2	2			2	2	2	2	
CO5	1	1	1	1	1			1	1	1	1	

Programme Title : M.Com.

Course Title : **PROJECT MANAGEMENT**

Course Code :P16MCE5A Hours/Week: 5 Credits: 4

Semester : I

Course Objectives:

1. **To impart knowledge on the formation of projects to implementation of projects**

ELECTIVE COURSE - V

PROJECT MANAGEMENT

UNIT I

Project – Meaning – Nature – Types of project and project life cycle – Project management – Nature and scope of project management– Project management as a profession – Role of project manager.

UNIT II

Project Identification and Formation: Project environment – Identification of investment opportunities – Projects screening – Feasibility study – Project selection – Project formulation – Stages in project formulation – Project report preparation – Planning Commission's guidelines for project formulation.

UNIT III

Project Appraisal: Objectives, essentials of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Socio – economic appraisal – Management appraisal.

UNIT IV

Project Planning and Scheduling : Objectives – Process or Planning Components or good planning – Project designing and project scheduling and time estimation – Scheduling to match availability of man power and release of funds – Cost and time.

UNIT V

Project Execution and Administration – Project contracting: Contract pricing, types – Project organisation: Forms of organisation – Project direction – Project communication – Project co ordination – Factors influencing effective project management – project time monitoring and cost monitoring – Project over runs. Project Control : Control techniques – PERT, CPM–Project audit.

Recommended Text book

1. For Unit II and IV Total project T Management The Indian context by PK. Joy – Mac millan India Ltd.,
2. For UNIT I and V Project Management – by R. Panneerselvam and P. Senthil kumar PHI learning India PVT Ltd.,

3. Project Management By Bhavesh .M Patel, Vikas Publishing Hous PVT Ltd.,
4. Project Management By S. Choudhury Tata Mcgraw Hill Co.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental concept of project, types, PLC, and the role of project manager.
CO2.	Acquire the knowledge about Project identification and formation, planning commissions and its guidelines.
CO3.	Gain knowledge regarding Project appraisal and management appraisal.
CO4.	Impart knowledge with Project planning and scheduling.
CO5.	Gain knowledge about Project execution and administration, control techniques, such as PERT ,CPM and Project audit.

Mapping of COs with POs and PSO:

PO/ PSO CO	PO							PSO				
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	2	1	1	2	1			2	2	2	2	
CO2	2	2	1	2	2			1	1	2	2	
CO3	2	2	1	2	1			2	1	1	2	
CO4	2	2	2	1	1			1	2	1	2	
CO5	1	1	2	1	1			2	2	1	1	