



# **SWAMI DAYANANDA**

## **COLLEGE OF ARTS & SCIENCE**

**Affiliated to Bharathidasan University, Tiruchirappalli.**  
**UGC Recognized u/s 2(f) & 12 (B)**  
**Dayananda campus, Manjakkudi – 612 610. Tamilnadu, India.**

**HAND BOOK**

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**P.G. & RESEARCH**

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**DEPARTMENT OF COMMERCE**

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## **Profile of M.Com (Commerce)**

M.Com., or Master of Commerce, is a postgraduate course in the field of commerce that is particularly aimed for students who want to become an expert in different fields of banking and finance.

This course is of 2 years duration and is highly regarded and very well received in the industry. The course provides quality education to the students serving the needs of managerial cadre in business and industry. It also serves the purpose of research and teaching in business studies.

### **M.Com.:**

- Master of Commerce is a professional degree that enables you to grow in the corporate and finance sectors of the industry. It generally covers the study of macro-economics, accounting, business principles and alike. The course is usually divided into 4 semesters.
- The program is mainly aimed for students who are genuinely interested in teaching and research in the field of commerce, providing them a platform to increase their knowledge and qualification to be able to pursue PhD or any other relevant research degree after the course completion.
- M.Com., graduates have job opportunities in almost every sector of the economy. Some of the top recruiters of M.Com., graduates are Capgemini, Dell, Infosys and others. Moreover, there is no age bar to pursue M.Com., degree.
- M.Com., qualification allows you to appear for competitive exams like civil services exam or exam related to finance and accounting requirements like income tax, CAG or excise departments.

### **Why study M.Com.?**

- After your M.Com., completion, you will get exposed to higher paid private and government jobs.
- You get the opportunity to experience the field related to research, teaching and others.
- It's a professional job oriented post graduate degree allowing students to increase their skills, knowledge and ability in all or one of the many fields of commerce such as Finance, Finance Management, Corporate Finance, Accounting, Banking, Insurance, Income Tax, etc.

## **Jobs & Career**

After being awarded the M.Com., degree, candidates can either look for jobs in various departments or opt for certification courses such as CA, CFA, CMA, ACCA, etc.

- The areas in the private sector that are open to a M.Com., graduate include Accounting, Consumer durable industry, Telecom industry, Banking, and Insurance Industry, Automobile industry, BPO industry, Media industry, Retail industry and a lot more.
- M.Com., course graduates may start as a Sales Officer, Accounts Manager, Finance Manager, Company Law Assistant, Cost Accountant, Financial Advisor, Financial Consultant, Tax Consultant, etc.

## **M.Com Scope**

Commerce sector is ever increasing due to the digitalization of the world. Banking and Finance are the top employment areas for students after an M.Com., degree. Majority of students are preparing for CA (Chartered Accountancy), CMA (Certified Management Accountant) and other highly acclaimed national and international certification courses in the field of finance and accounting.



**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024**

**M.Com – Revised Course Structure under CBCS**

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

(updated on 7-12-2017)

Semester	Course	Course Title	Ins. Hrs/Week	Credit	Exam Hrs	Marks		Total
						Int	Ext	
<b>I</b>	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
	<b>Total</b>			<b>30</b>	<b>20</b>			
<b>II</b>	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
	<b>Total</b>			<b>30</b>	<b>24</b>			

<b>III</b>	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
	<b>Total</b>			<b>30</b>	<b>24</b>			
<b>IV</b>	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
	<b>Total</b>			<b>30</b>	<b>22</b>			
<b>GRAND TOTAL</b>				90				2000

Note:

Project :100 Marks

**Dissertation : 80 Marks - Passing minimum 40 marks**

**Viva Voice : 20 Marks - Passing minimum 10 marks**

Core Papers - 14

Elective Papers - 5

Project - 1

Note:

1. Theory Internal 25 marks External 75 marks

2. Separate Passing Minimum is prescribed for Internal and External

a) The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks)

b) The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks)

c) The Passing minimum not less than 50 % in the aggregate

**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, 4<sup>th</sup> Edition, Pearson Education.



## **CORE COURSE – II**

### **SERVICES MARKETING**

**Objective : To enable students to gain expert knowledge on marketing of various services.**

#### **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.

## **CORE COURSE – III**

### **CORPORATE LAWS**

**Objective: To make the students understand the legal framework with reference to Companies in India.**

#### **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 Redressal 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.

## **CORE COURSE – IV**

### **INCOME TAX THEORY LAW AND PRACTICE**

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

#### **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. Dingar Pagare, "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, Sahitya Bhavan Publications, Uttar Pradesh.
7. Dr.Bhagawathi Prasad - Law & Practice of Income Tax India, VishwaPrakashan Publishers, Delhi.
8. Murthy, Income Tax- vijay Nicole, Chennai

## **ELECTIVE COURSE – I**

### **(A) INSURANCE MANAGEMENT**

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

#### **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 - Policy 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, 1999 - 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.

## **ELECTIVE COURSE – I**

### **(B) RETAIL MANAGEMENT**

**Objective : To gain an in-depth knowledge about Retail Management.**

#### **UNIT I**

Retailing - Definition – Concept - Characteristics – Traditional and non-Traditional retailing – Applications of information technology in retail management - E – Retailing

#### **UNIT II**

Global trend in retailing – Indian retail industry –Drivers to the growth of retail – Macro and micro environmental influences – Creativity in retailing - Emerging trends and challenges - FDI in retailing - Rural retailing.

#### **UNIT III**

Retail formats - types –Choice of location –Store layout and designs – Positioning of retail shops – Retail store image – Retail service quality Management - Retail Administration: Store Management, HRM, Information systems.

#### **UNIT IV**

Merchandise management – Service retailing Vs. Product retailing – Retail branding - Pricing for retail – Promotion – Supply chain and logistics - handling returns – Retail marketing strategies - Retail Communications - Mall Management

#### **UNIT V**

Shopping process –Influences of shoppers’ attitude, perception, personality and life style in retail shopping behaviour – Handling complaints – Delivering value to retail shoppers - CRM in retailing – Retail research

#### **Text and Reference Books :( Latest revised edition only)**

1. Barry Berman, Joel.R.Evans, “Retail Management – A Strategic Approach,” Prentice Hall, New York.
2. James R. Ogden, Denise J. Ogden, “Integrated Retail Management,” Biztantra Publisher, New Delhi.
3. Swapana Pradhan ,” Retailing Management, Text & Cases,” Tata McGraw Hill Publications, New Delhi.
4. ”Retail Management - A Strategic Approach “,Barry Berman and Joel.R.Evans, Prentice Hall of India.
5. Integrated Retail Management” - James R. Ogden and Denise J. Ogden –Biztantra Publisher, New Delhi.

**CORE COURSE - V**  
**ADVANCED FINANCIAL MANAGEMENT**

**Objective : To enable the students understand concepts and application of financial management tools.**

**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 Publishing 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

**CORE COURSE VI**  
**QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

**Objective : To acquaint the students with the Statistical tools and techniques for managerial 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 Addition 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, Macmillan 3rd edition, New Delhi.
7. Hein, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi



**CORE COURSE VII  
HUMAN RESOURCE MANAGEMENT**

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

**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, 2<sup>nd</sup> 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, Thirddedition, PHI/Pearson.
10. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, NewDelhi.

## CORE COURSE VIII

### FUNDAMENTALS OF INFORMATION TECHNOLOGY

**Internal Assessment: Theory – 15 Marks; Practical – 10 Marks**

**University Examinations : Theory- 45 Marks ; Practical - 30 Marks.**

**Examination Duration : Theory 2 Hours ; Practical 2 Hours**

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

**(Theory & Practical)**

**(Theory 45 Marks)**

#### 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.

## ELECTIVE COURSE - II

### (A) – ORGANISATIONAL BEHAVIOUR

**Objectives : 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.**

#### 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, 9<sup>th</sup> Edition,
5. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5<sup>th</sup> Edition.
6. Stephen P. Robbins, Organizational Behaviour, 9<sup>th</sup> 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.Batra Human Resource Management — Deep & Deep Publications.

**ELECTIVE COURSE – II**  
**(B) ADVANCED MANAGERIAL COMMUNICATION**

**Objective : To impart knowledge on the theory of communication and to educate the communication techniques used in business organisations.**

**UNIT I**

Managerial Communication - Concept – Evolution and Growth - Functions – Principles - Objectives – Communication as Management Tool, Process - Social Process. Exploring the Nature of Human Communication Process - Oral Communication - Written Communication - Filtering and Distortion of Message - Perception of Interpersonal Communication.

**UNIT II**

Communication Process - Self Confidence - Essentials for Effective Communication - Barriers – Measures to Overcome Barriers - Group Communication, Net Work- Wheel Pattern - Y-Pattern- Chain Pattern- Cycle Pattern and Free Flow pattern.

**UNIT III**

Non Verbal Communication - Kinesics, Para-language, Proxemics, Signals. Listening- Importance, Process- Types - Barriers to Effective Listening- Steps in Better Listening.

**UNIT IV**

Business Correspondence – Importance - Functions - Characteristics - Structure of Business Letters - Common Errors in Letter Writing - Types of Business Letters.

**UNIT V**

Group Communication – Group and Team Interactions - Team Briefing – Introduction – Process –Sample - Benefits- Format-Pre-requisites for Successful Briefing - Internal Communication – Memos / Circulars / Notes. Company Meetings – Agenda - Minutes.

**Text and Reference Books :(Latest revised edition only)**

1. C.S. Raydu, Media & Communication Management, Himalaya Publishing House, Mumbai.
2. Wofford, E. Gerloff, Organizational Communication,
3. Berlo, David , Process Of Communication,
4. Iillico, T. Michael, Managerial Communication,
5. Sunder &Kamaraj, Business Communication.
6. Ramachandran K.K Business Communication.

## **CORE COURSE – IX**

### **TOTAL QUALITY MANAGEMENT**

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

#### **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

## **CORE COURSE – X**

### **ADVANCED CORPORATE ACCOUNTING**

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

#### **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

## **CORE COURSE – XI**

### **RESEARCH METHODOLOGY (Theory only)**

**Objective : To make the students understand the research process and the methods of presenting report.**

#### **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.Saravanel, Research Methodology, Kitab Mahal, Allahabad.
4. O.R. Krishnaswami : Methodology of Research in Social Science
5. D.Amarchend : Research Methods in Commerce.
6. R. Prabhu & T Raju – Research Methods in Management – Vijay Nicole Imprints Pvt. Ltd., Chennai



**CORE COURSE – XII**  
**STRATEGIC MANAGEMENT**

**Objective : To make an understanding the concepts and application of strategic management techniques**

**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.
7. 7.Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.

## **ELECTIVE COURSE – III**

### **(A)EXPORT MARKETING**

**Objective : To create awareness on the concepts of export and export marketing procedures**

#### **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.

## **ELECTIVE COURSE – III**

### **(B) BRAND MANAGEMENT**

**Objective : To create an awareness on the concepts and valuation of brand image**

#### **UNIT I**

Brand- concept – Evolution, perspectives, anatomy, types of brand names, brand name associations, Brands Vs Products, Advantages of Brands to consumers & firms. Brand elements: Components & choosing brand elements, Branding challenges & opportunities.

#### **UNIT II**

Brand positioning – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference – Buying decision perspectives on consumer behaviour, Building a strong brand – Method & implications.

#### **UNIT III**

Brand Image, image dimensions, brand associations & image, Brand identity – perspectives, levels, and prisms. Managing Brand image – stages – functional, symbolic & experiential brands. Brand Equity – Sources of Equity. Brand Equity models, Brand audits. Brand Loyalty & cult brands.

#### **UNIT IV**

Leveraging Brands – Brand extensions, extendibility, merits & demerits, Line extensions, line trap – Co-branding & Licensing Brands. Reinforcing and Revitalisation of Brands – need, methods, Brand Architecture – product, line, range, umbrella & source endorsed brands. Brand Portfolio Management.

#### **UNIT V**

Brand valuation – Methods of valuation, implications for buying & selling brands. Applications – Branding industrial products, services and Retailers – Building Brands online. Indianisation of Foreign brands & taking Indian brands global – Issues & Challenges.

Reference:

1. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi.
2. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
3. Harsh Varma, Brand Management, Excell Books, New Delhi.
4. Majumdar, Product Management in India, PHI.
5. Sengupta, Brand Positioning, Tata McGraw Hill.
6. Rameshkumar, Managing Indian Brands, Vikas.
7. Chandrasekar, Product Management, Himalaya.
8. A Anandan & Prasanna Mohan Raj – Brand Management – Vijay Nicole Imprints Pvt. Ltd., Chennai

**CORE COURSE – XIII**  
**INVESTMENT MANAGEMENT**

**Objective: To make the student to understand the investment opportunities and portfolio 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.

**CORE COURSE – XIV**  
**ADVANCED COST & MANAGEMENT ACCOUNTING**

**Objective: To create knowledge on various aspects of the braches of cost and management accounting techniques.**

**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 variances.

**Note: Theory 30 Marks : Problems 45 Marks**

**BOOKS FOR REFERENCE :**

1. S.P Jin and Narang, Cost account and management accounting, Kalyani publications
2. M. N. Arora, “Cost and Management Accounting”, 8<sup>th</sup> 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

## **ELECTIVE COURSE - IV**

### **(A) E – COMMERCE**

**Objective: To educate the importance and usage electronic knowledge in the field of commerce.**

#### **UNIT I**

Introduction to E-Commerce – Electronic Commerce Framework – 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 Framework 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

## **ELECTIVE COURSE - IV**

### **(B) CUSTOMER RELATIONSHIP MANAGEMENT**

**Objective : To facilitates the students to understand the process of CRM, implementation of CRM strategies and customisation of services**

#### **UNIT I**

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

#### **UNIT II**

CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features.

#### **UNIT III**

CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet.

#### **UNIT IV**

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects

#### **UNIT V**

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

#### Reference Books:

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
3. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
4. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill

## **ELECTIVE COURSE - V**

### **(A) PROJECT MANAGEMENT**

**Objective : To impart knowledge on the formation of projects to implementation of projects**

#### **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.
5. Project Management India Edition By CIDO I Clements, Cengage learning.



**ELECTIVE COURSE - V**  
**B) MANAGEMENT INFORMATION SYSTEM**

**Objective :** To enable the students understand the concept Management Information system and implementation.

**UNIT - I** Introduction To Business Systems:

Need for IS in Business – fundamentals of IS – System concepts – Components of IS – IS resources Activities – Overview of IS – Operation Support Systems, Management Support Systems, Other Classification – System approach to Problem solving – Global business scenario – trends in technology and applications.

**UNIT - II** Information Systems for Business Operations:

Business Information Systems – Marketing Information Systems – Manufacturing Information Systems – Human Resource Information Systems – Accounting Information Systems, Financial Information Systems – Transaction Processing System.

**UNIT - III** Information Systems for Managerial Decision Support:

Management Information & Decision Support Systems – Management Information Systems – Expert Systems – Examples, Executive Information Systems – Artificial Intelligence Technologies.

**UNIT - IV** Information Systems for Strategic Advantage:

Strategic roles of IS-Breaking Business Barriers – Reengineering Business Processes Improving Business Quality – Creating Virtual Company – Building knowledge Creating Company – Using Internet Strategically – Challenges of Strategic IS – Enterprise – wide systems and E-Business applications. Internet and GST : Online Registration and filing of returns.

**UNIT - V** Managing Information Systems:

Enterprise Management – Information Resource Management – Strategic Management, Operational Management – Resource Management Technology Management – Distributed Management. Organizing Planning – IS planning methodologies – Critical Success Factors – Business Systems Planning – Computer Aided Planning Tools. Security & Ethical Challenges; IS controls – Facility Controls – Procedural Controls – Computer Crime – Privacy Issues.

**Recommended Text books**

1. Information Systems Today, By Leonard Jessup and Joseph VALACICH INDIAN Edition, PHI learning PVT Ltd.,
2. Management Information System, M Azam, Vijay Nicole Imprints Pvt. Ltd., Chennai-91.
3. Management Information system, By EFF OZ, Indian Edition, Cengage learning.
4. Management of Information systems by S.A. Kelkar, PHI learning PVT Ltd.,
5. Management Information systems Indian Edition, Gordon B. Davis and Margrethe H. Olson, Tata Mcgraw Hill.
6. Introduction to Information Systems by Alexis Leon and Mathews Leon Tata Mcgrawhill Co.
7. India GST for Beginners 2<sup>nd</sup> Edition, by Jayaram Hiregange & Deepak Rao, White Falcone Publishing.

## **PROJECT**

### **PROJECT (DISSERTATION AND VIVA-VOCE)**

#### **OBJECTIVE :**

To facilitate the students to understand the Business enterprises systematically and present the research report as per the acceptable format.

The project topics are to be finalised to the students at the end of the second semester with a time schedule to carryout various stages of work. During the semester vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertation as per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (ie. 80 marks for Dissertation work and 20 marks for Viva-Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 40 marks and viva voce examination is 10 marks.

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## **CODE OF CONDUCT FOR STUDENTS**

1. Students should not leave the College premises during class hours without written permission of the Principal / Competent authority.
2. Students should be punctual in attending classes and other co-curricular and extra-curricular activities. Late comers will not be allowed in the class.
3. Students will be responsible for all equipment entrusted to them. Students should not cause any damage to any property, equipment, instruments, tools etc., of the College. An amount of Rs.150 towards General maintenance, is payable by each Student at the end of the Academic Year, prior to Examinations. In case of any damage, the actual cost will be recovered from the student along with a fine.
4. Students should take care of their belongings while within the campus. The College will not be responsible for any loss of such belongings.
5. Use of Mobile phones, Pagers, Cameras, etc., are prohibited inside the campus, during College hours, from 10am to 4pm. If found in contravention, they will be confiscated.

Smoking and consumption of pan is prohibited inside the campus. Consumption of any intoxicants or drugs is totally prohibited, and will lead to immediate dismissal from the College.

6. Students should display their Identity Card prominently, while they are within the campus and while travelling in the College bus. The security staff will not permit any student inside the campus without their identity card.
7. All Students should dress in a presentable manner. T-shirts and sleeveless dresses are not permitted.
8. The management reserves the right to modify the class timings and schedule.
9. Students should not hold any meetings or collect any money from other students without proper permission from the Principal / HOD.
10. Students should not involve themselves in any political or religious activity inside the Campus.

Ragging in any form is totally banned and is punishable as per the Government Order. If any student is found to be indulging in any sort of ragging or harassment to juniors or other fellow students, inside or outside the campus, bus, he/she will be dismissed immediately from the College, and criminal action will be taken against them as per the rules.

11. The following acts of misconduct will result in immediate dismissal from the College:

- (i) Assault of any person
- (ii) Willful damage to College property
- (iii) Intimidation, coercion and/or interference with other students
- (iv) Misbehavior with other students and/or Staff

12. The decision of the Principal decision is final and binding on all the students, in all matters pertaining to the College.

13. All other rules, regulations and guidelines prescribed by University / Government agencies will be implemented.

14. Attendance

1. Absence from class without proper reason and without prior permission from the HOD is tantamount to breach of discipline and such absence will attract punishment and should be avoided. One period of absence in the forenoon or afternoon session will be treated as half a day of absence.

2. Absence for more than 10 days without prior permission from the HOD may lead to removal from the nominal roll.

3. Students appearing for the University examinations must have at least 80% of attendance as per the rules of the University. A minimum of 70% attendance is required to appear for examinations.

#### **RULES OF CONDUCT AND DISCIPLINE**

1. All students should conduct themselves with DECENCY, DECORUM and DIGNITY at all times and in all places.

2. Students must co-operate in protecting and taking care of all college property and equipments. They are expected to keep the building, playfield and their rooms neat and tidy.

3. Difficulties experienced by the students and suggestions for improving their welfare may be brought to the notice of the principal or any other staff member for consideration and necessary action.

4. Students who want to participate in matches and competitions not conducted by the college can do so only after getting the permission of the principal.

5. Students are forbidden from taking any part in political activities of any kind particularly those directed against the authority of the government.

6. Students who are found damaging college property will be expelled from the college. If any damage to the college property is caused by the student who is not identified minimum collective fine of Rs.100/- per student will be levied at the end of the year.

#### **RULES REGARDING ATTENDANCE & LEAVE OF ABSENCE**

1. A Candidates other than private one shall be required to put in seventy five percent to qualify for admission to any prescribed examination of the university.

2. If a student is absent for one or more hours during a session (Forenoon or afternoon) he/she will lose the attendance for half-a-day.

3. The Principal of the college shall have a power to condone shortage of attendance of students to be admitted for university examinations upto a maximum of a 10 percent, ie., nine days each semester on valid reasons as ill health etc., on payment of the prescribed condonation fee of Rs.500/-.

4. Statement of attendance of the students shall be displayed in the college notice board every month.
5. In case the shortage of attendance of a student exceeds the limit prescribed for purpose of condonation of attendance, he/she will not be presented to the University examinations.
6. A student will be given only one opportunity to carry forward the deficiency in attendance of one semester to the next semester during the degree course, failing which he/she will have to re-do the course.

#### **DISCIPLINE REGULATIONS**

The following rules shall be on force in the college as per the Tamilnadu Educational rules.

1. No Student who has been convicted of any offence in a criminal court will be allowed to continue his studies in the college.
2. Students should abstain from active participation in party or communal politics.
3. Students who indulge in political propaganda or who organize fellow students in to political factions in the premises of the college or who otherwise engage themselves in party politics are liable to be expelled from the college.
4. Principal or other constituted college authorities may frame and issue from time to time disciplinary rules of a permanent or temporary nature relating to the conduct, inside and outside the college premises, of students.
5. Principal and other constituted college authorities shall have full powers to inflict the following punishments in the interest of the students or of the institution concerned fine, denial of attendance, denial of terms certificates, suspensions and expulsion.
6. Students should not indulge in any activity leading to the disruption of peace and discipline and dislocation of normal work in the college premises. Those who are guilty of violation of this rule will be severely dealt with.
7. Ragging is strictly forbidden. Anyone who is guilty of ragging will be severely punished.
8. Students who are guilty of (a) rude language towards the staff of the college or (b) assault or attempt to assault the staff or fellow students of the college, will be expelled from the institution.

#### **RAGGING – WARNING**

- Ragging of any sort is banned.
- Ragging is illegal and punishable.
- Ragging in any form at any place in the college campus or outside is strictly prohibited.
- Ragging is punishable with imprisonment upto 7 years with a fine of Rs.25,000. Strict disciplinary action will be taken against any student found indulging in an act of ragging.

- Any complaint about ragging has to be reported to the respective HODs or authorities.
- Ragging of any sort will be informed to the Police authorities.

### **IDENTITY CARD**

Every student will be provided with an identity card with his photo duly attested by the principal. Students are required to keep their identity card with them always.