

**ST. JOSEPH'S COLLEGE OF ARTS & SCIENCE (AUTONOMOUS), CUDDALORE-1**

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**Minutes of Board of Studies Meeting  
PG & RESEARCH DEPARTMENT OF COMMERCE  
M.Com Board**

The board of studies meeting for M. Com board was held in the department of commerce, St. Joseph's College of Arts & Science (Autonomous), Cuddalore on 9<sup>th</sup> March 2018 at 10.30.a.m.

**Members present:**

1. Dr.I.Savarimuthu - Chairman, Head, PG & Research Dept. Of Commerce, St.Joseph's College of Arts & Science (Autonomous),Cuddalore- 1.
2. Dr.Sr.Christina Bridget - University Nominee, Principal & Head, Dept. of Commerce, Holy Cross College, Trichy.
3. Dr.C.Paramasivan- External Subject Expert, Assistant Professor, PG & Research Department of Commerce, Periyar EVR College (Autonomous),Trichy.
4. Mr.K.Sridhar- Subject Expert (Corporate Sector), Chartered Accountant,Sridhar Krishnamurthy Associates,Chennai.
5. Mr.T.Vigneshwaran – AlumniPracticing Cost & Management Accounting, Pondicherry.
6. Dr.R.Krishnakumar
7. Mr.P.Vathianadane
8. Dr.A.Radhakrishnan
9. Mr.P.Benjamin Rosario

It is resolved to make the following changes in the syllabus presented to the board of studies.

In the 2<sup>nd</sup> Semester the paper titled Micro, Small and Medium enterprise management the following changes are made.

1. The title of Unit I is replaced as Introduction to MSME's. The concepts such as historical perspectives of MSME's and categories of development in MSME's should be included in the same unit.
2. In Unit II .The scheme of MUDRA can be included.
3. In Unit III. The tax concession to small scale industries in rural areas and backward areas are clubbed. It has recommended to remove the content of "Profit from business of publication of books.

4. In Unit IV. The Institute named EDII should be included.
5. The terminology of small and medium enterprises is replaces as MSME's.

### M.COM - CURRICULAM TEMPLATE

#### COURSE STRUCTURE UNDER CHOICE BASED CREDIT SYSTEM (PG)

Year/ Semester	Subject	Title of the paper	Sub Code	Hours	Credit	Page No
I Year I Semester	Core-I	Quantitative Techniques	PCM701A	6	5	
	Core-II	Consumer Behaviour	PCM702Q	6	4	
	Core-III	Insurance and Risk Management	PCM703T	6	4	
	Core-IV	Strategic Management	PCM704S	6	4	
	Elective - I	(a) Managerial Economics (Or)	EPCM705S	6	4	
(b) Mathematical Economics		EPCM705A				
I Year II Semester	Core-V	Financial Management	PCM806T	6	5	
	Core-VI	Legal Environment of Business	PCM807T	6	4	
	Core-VII	Micro, Small and Medium Enterprise Management	19PCM808	6	4	
	Core-VIII	Advanced Accounting	PCM809A	6	5	
	Elective - II	(a) Business Environment and Policy (Or)	EPCM810Q	6	4	
		(b) Security Analysis and Portfolio Management	EPCM810A			
II Year III Semester	Core-IX	Human Resource Development	PCM911T	6	4	
	Core-X	Research Methodology	PCM912Q	6	5	
	Core-XI	Income Tax Law	PCM914T	5	5	
	Core-XII	International Marketing	PCM915Q	5	4	
	Elective - III	(a) Computerized Accounting (Practical) (or)	EPCMP913	6	4	
		(b) Advanced Cost & Management Accounting	EPCM913A			
	Compulsory	Human Rights	ECHR901S	2	1	
II Year IV Semester	Core-XIII	E-Commerce	PCM1017Q	6	4	
	Core-XIV	NGO Management	PCM1016T	6	4	
	Elective - IV	(a) Import and Export Management (Or)	EPCM1018	6	4	
		(b) International Business	EPCM1018A			

	Internship Training	JPC1019	6
	Project Work And Viva - Voce	JPCM1020	6
			<b>90</b>

## **POST GRADUATION PROGRAMME OUTCOMES**

1. The Students are groomed to acquire professional skills in their respective domains.
2. The Students are encouraged to climb the academic ladder by pursuing Research Programme.
3. The Inherent Skills of the Students are transformed into Employability and Entrepreneurial Opportunities.
4. Graduates are trained to keep in pace with the rapidly changing technological frontiers.
5. The Students evolve into intellectually, ethically and socially ideal citizens of the Nation.

## **PROGRAMME SPECIFIC OUTCOME**

### **M.Com**

**PS01:** This programme has been designed to develop Critical, Analytical and Cognitive skills among the Students.

**PS02:** Leadership Qualities of the Students are developed by encouraging them to organizing various activities.

**PS03:** Through the Internship Training the Students are able to get the Practical Exposure in Industries.

**PS04:** Entrepreneurial Interest is created among the students by developing their Competency and Self-Confidence level. Further this course is aiming to infuse the sense of social responsibilities and ethical values to apply them in Business, Profession and Job.

**PSO5: Students are given the opportunity to take up Research activity which gives them more insight in the day today business issues.**

<b>I – M.COM</b>	<b>QUANTITATIVE TECHNIQUES</b>	<b>PCM701A</b>
<b>SEMESTER - I</b>	<i>(For the students admitted from the year 2016 onwards)</i>	<b>HRS/WK - 6</b>
<b>CORE-I</b>		<b>CREDIT-5</b>

**OBJECTIVE :**

To apply statistical techniques for interpreting and drawing conclusion for business problems.

**(A question paper must contains 80% problems and 20% theory)**

**UNIT – I**

Sample Space – events – definition of Probability, Addition and Multiplications theorems – Conditional probability – Baye’s theorem – Simple problems.

**UNIT – II**

Tests of Significance (large samples): Based on Mean and Proportions. Tests of Significance (Small Samples): t and Chi-Square tests for testing mean, variance and correlation coefficient. Chi-Square test and test for independence of attributes.

**UNIT – III**

Analysis of Variance: One way and two way classifications. Design of experiments: Basic principles – CRD, RBD and LSD.

**UNIT – IV**

LPP-feasible and optimal solutions-Graphical method, simplex methods (excluding artificial variable techniques)- simple problems only –Transportation problems -North west corner method, Least cost method and Vogel’s approximation method(simple problems only)

**UNIT – V**

Inventory model-General concept and definitions-various cost concepts – the technique of inventory control –EOQ model.

**Text Books:**

1. “Fundamentals of Mathematical Statistics” (11th edition – 2002), Gupta. S. C. and Kapoor. V. K., Sultan Chand & Sons, New Delhi.
2. “Resource Management Techniques” (Operations Research)(Revised Edition June - 2009) A.R.Publications ,Chennai.

**Reference Books:**

1. “Fundamentals of Applied Statistics” (2nd edition – 1978), Gupta. S. C. and Kapoor. V. K., Sultan Chand & Sons, New Delhi.
2. “Business Statistics” (1st edition – 2008), Bharat Jhunjhunwala, S. Chand & Company Ltd.
3. Business Statistics and Operations Research , (2009), P.R.Vittal ., Margham Publications.

**PG QUESTION PAPER PATTERN**

**MODEL FOR END SEMESTER QUESTION PAPER**

The following procedure may be followed for the end semester question paper.

**Part - A**

Answer **all** the questions (Internal choice, i.e., either or) (6×5=30)

**Part - B**

Answer any **three** questions (3×15=45) (5 questions may be given)

All the units must be occurred in each section.

It should be seen that the average student can easily complete the paper within 3 hrs and should be able to pass. The question paper should be neither too easy nor too tough.

<b>I – M.COM</b>	<b>CONSUMER BEHAVIOUR</b>	<b>PCM702Q</b>
<b>SEMESTER - I</b>	<i>(For the students admitted from the year 2016 onwards)</i>	<b>HRS/WK - 6</b>
<b>CORE-II</b>		<b>CREDIT-4</b>

**Objectives:**

- To give a broad based and intensive understanding into the consumers behavior which is a prerequisite for the success of the enterprises in the market place
- To provide comprehensive insights into understanding the motivations and decision making process of the consumers by using marketing management techniques.

**Course Outcomes**

**At the end of the Course the students should be able to exhibit**

**C01: Understanding about Consumer Behaviour and Consumer Modeling.**

**C02: Critical thinking pertaining to Consumer Perception.**

**C03: Reflective thinking about Consumer Personality, Attitude and Motivation.**

**C04: Comprehension about the Influence of Reference Groups, Culture and Sub culture.**

**C05: Knowledge relating to Consumer Satisfaction and Consumerism.**

**UNIT I: Introduction to Consumer Behaviour and Consumer Modeling [15Hrs]**

Meaning, definition and relevance of consumer behavior study – growth of consumer research – trends in consumer behavior – models of consumer behavior: Howard Sheth model – Nicosia model – Webster and Wind model of organizational buying behavior.

**UNIT II: Consumer Perception [15Hrs]**

Meaning, definition of consumer perception – perceptual process: perceptual selection – perceptual organization – perceptual interpretation – consumer imagery and marketing implications – Sherif's social judgment theory – perceived risk

**UNIT III: Consumer Personality, Attitude and Motivation [15Hrs]**

Meaning and properties of personality, theories of personality: Trait theory – Freudian theory – Neo Freudian theory – Jung's personality types – self concept – Definition and characteristics of attitude – components of attitude – dynamic characteristics of motivation – motivational research.

**UNIT IV: The Influence of Reference Groups, Culture and Sub culture [20Hrs]**

Reference Group characteristics influencing consumer behavior – types of reference groups – groups relevant to consumer behavior – benefits of reference group appeal –

definition and meaning of culture – characteristics of culture – traditional and changing Indian values – sub culture – women and consumer protection rights.

**UNIT V: Consumer Satisfaction and Consumerism: [20Hrs]**

Meaning and definition of customerisation – relationship between consumer expectations and satisfaction – factors affecting consumer satisfaction – tackling consumer dissatisfaction – handling of customer complaints- meaning of consumerism – reasons behind rise of consumerism – benefits of consumerism –features of Government measures regarding consumer protection.

**TEXT BOOKS:**

1. Suja R. Nair. 2<sup>nd</sup> edition, Consumer Behaviour in Indian Perspective (text and cases), Himalaya Publishing House, Mumbai.
2. Leon G. Schiffman, Leslie Lazar Kanuk, 9<sup>th</sup> edition, Consumer Behaviour, Pearson Education, Delhi

**REFERENCE BOOKS:**

1. Michael R. Solomon, Consumer Behaviour Buying, Having and Being, 8<sup>th</sup> edition, Asoke K. Ghosh, PHI Learning Pvt. Ltd. New Delhi, 2009.
2. S. Gokilavani, R. Nageswari, Women's consumer rights and their awareness (text and case study), Regal Publications, New Delhi, 2007.
3. S. Ramesh Kumar, Consumer Behaviour and Branding, Concepts, readings and cases, the Indian Context, Dorling Kindersley (India) Pvt. Ltd., Noida., 2009
4. M S Raju, Dominique Xardel, Consumer Behaviour, Concepts, applications and cases, Vikas Publishing house pvt. Ltd., Noida, 2000.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5x6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3x15 = 45 Marks – Three Out of Five – Open Choice.
- 3.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – I	COURSE CODE: PCM702Q					TITLE OF THE PAPER: CONSUMER BEHAVIOUR					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	3	5	4	4	3	3	3	3	3.8	
CO2	5	5	3	5	4	4	3	4	4	3	4.0	
CO3	5	5	3	5	4	4	3	4	4	4	4.1	
CO4	5	5	3	5	4	4	3	4	3	4	4.0	

CO5	5	5	3	5	4	4	3	4	4	4	4.1
Mean Overall Score											4.0

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

<b>I – M.COM</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>PCM703T</b>
<b>SEMESTER - I</b>	<i>(For the students admitted from the year 2016 onwards)</i>	<b>HRS/WK - 6</b>
<b>CORE-III</b>		<b>CREDIT-4</b>

**Objectives:**

- To familiarize student with insurance business and its environment in India.
- To develop an understanding of what risk is, how it can be measured and transferred.

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: define Insurance and principles and benefits**

**CO2: Develop insurance in India and create frame work of insurance**

**CO3: Understand risk analysis and measurements of insurance risk**

**CO4: Identify risk aversion and demand for insurance**

**CO5: Evaluate analytical tools in risk management**

**UNIT – I Introduction to Insurance**

**[16Hrs]**

Definition of Insurance – Insurable risk – Principles of insurance – Kinds of insurance – Costs and benefits of insurance – Pooling in insurance – Factors that limit the insurability of risk – Reinsurance.

**UNIT – II Insurance Business**

**[18Hrs.]**

Insurance business in India – Framework of insurance business – privatization of insurance business – Insurance Regulatory and Development Authority (IRDA) – Govt. Policy on insurance sector.

**UNIT III Introduction to Risk**

**[18Hrs]**

Understanding Risk: Types of risk – Risk management - Objectives - Risk identification and measurement - Pooling arrangements and diversification of risk.

**UNIT –IV Risk Aversion**

**[18Hrs]**

Risk aversion and demand for insurance – By individuals- By corporations- Insurability of risk- contractual provisions- Legal doctrine- - Loss control –Risk retention and reduction decisions.

**UNIT – V Analytical tools in Risk Management**

**[20Hrs]**



Analytical tools used in corporate risk management –products liability – Environmental liability – Directors and Officers liability-Issues in liability risk and management.

**TEXT BOOKS:**

1. P.K. Gupta: Insurance & Risk Management, Himalaya Publishing House: Mumbai.
2. Harrington. Niehaus: Risk Management & Insurance, McGraw Hill: New York.

**REFERENCE BOOKS:**

1. George E. Rejda: Principles of Risk Management & Insurance, Pearson: New Delhi.
2. M. N. Mishra, Insurance Principles And Practice,S. Chand & Co, New Delhi
3. P.S .Palandi, Insurance in India, Response Books – Sagar Publications,New Delhi.

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – I	COURSE CODE: PCM703T					TITLE OF THE PAPER.INSURANCE AND RISK MANAGEMENT.					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	4	3	4.2	
CO2	5	5	5	5	4	4	5	3	3	2	4.1	
CO3	5	5	5	5	4	4	5	3	3	2	4.1	
CO4	5	5	5	5	4	4	5	4	4	3	4.4	
CO5	5	5	5	5	4	4	5	4	3	2	4.2	
Mean Overall Score											4.3	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

<b>I - M.COM</b>	<b>STRATEGIC MANAGEMENT</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM704S</b>
<b>SEMESTER - I</b>		<b>HRS/WK - 6</b>
<b>CORE-IV</b>		<b>CREDIT- 4</b>

**Objectives:**

- To Enable the students to learn the different aspects of the Strategic Management which has become indispensable in the present day corporate world.
- Learn to analyze and formulate strategies for various business opportunities

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: Learn the basic concepts of strategic management process and vision and mission of organizations**

**CO2: Inherit the skills required to analyse the industry and company**

**CO3: Learn how firms formulate corporate strategy**

**CO4: Acquire how implementation strategy is adopted by business**

**CO5: Inculcate the effect of change in organization and learn the methods to changes.**

**UNIT – I Strategic Management: (15Hrs)**

Definition – Scope – Benefits – Risks – Approaches - Process and Roles- Corporate Vision, Mission & Philosophy- Strategic Management in different contexts -Ethics and Social Responsibility– Strategic Leadership and Decision making

**UNIT –II Situation Analysis: (15Hrs)**

SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March's Behavioral Theory -Porter's Five Forces Model

**UNIT – III Strategy Formulation: (20Hrs)**

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

**UNIT – IV Strategy Implementation: (20Hrs)**

Organization for action – Staffing – Leading – MBO – Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestment Strategies – Management Buyout.

### UNIT – V Strategic Control and Evaluation: (20 Hrs)

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.

#### TEXT BOOKS

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, LM Prasad, Sultan Chand.

#### REFERENCE BOOKS

- 1 Strategic Management: The Indian Context, R Srinivassan PHI.
- 2 Strategic Management- N Chandrasekaran& PS Anthanarayan, Oxford University press,
- 3 Strategic Management – Awareness and change – John L.Thompson (Cheapman& Hall 32 Second Main Road CIT East, Chennai – 35).
- 4 Strategic Management-J.David Hunger and Thomas L.Wheelen (Addison – Wesley Longman) (Available at Higginbotham’s Ltd., Chennai).
- 5 Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.Fred David: Strategic Management Prentice Hall, New Delhi.

### QUESTION PAPER PATTERN

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER I	PCM704S					TITLE OF THE PAPER:STRATEGIC MANAGEMENT					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	4	4	4	3	4	4	4	4	5	3.9	
CO2	3	3	3	4	3	4	4	4	5	4	3.7	
CO3	3	5	3	3	4	4	4	5	5	5	4.1	

CO4	3	4	4	4	4	4	5	5	5	4	4.2
CO5	3	4	5	5	4	4	4	4	4	5	4.2
Mean Overall Score											4.02

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	$0 \leq \text{rating} \leq 1$	$1.1 \leq \text{rating} \leq 2$	$2.1 \leq \text{rating} \leq 3$	$3.1 \leq \text{rating} \leq 4$	$4.1 \leq \text{rating} \leq 5$
Rating	Very Poor	Poor	Moderate	High	Very High

<b>I M.COM</b>	<b>MANAGERIAL ECONOMICS</b>	<b>EPCM705S</b>
<b>SEMESTER - I</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE-I (A)</b>		<b>CREDIT -3</b>

### Objectives:

0. To introduce the concepts in Economics required for Managers.
1. To provide an understanding of Managerial models.

### Unit I: Introduction

**15 HRS**

Managerial Economics-Meaning-Definition-Features-Scope of Managerial Economics - Economic theory and managerial theory-Decision making process-Social Responsibility of Business.

### Unit II: Demand Forecasting

**20 HRS**

Demand Forecasting- Meaning – Purpose – Methods of Demand Forecasting – Survey Methods –Expert opinion–Market Experiments – Econometric method-Statistical Methods-Forecasting Demand for New products-Criteria for Good Forecasting Method.

### Unit III: Capital Budgeting

**15 HRS**

Capital Budgeting-Pre-Requisite of Capital Budgeting –Nature of Capital Budgeting-Methods Of Appraising Profitability.

### Unit IV: Product Pricing

**20 HRS**

Pricing Methods-Cost oriented & competition oriented-Pricing a new product- Price discrimination-meaning- International price discrimination and dumping- Cost Function – Revenue Function – Equilibrium of the Firm – Break-Even Analysis .

### Unit V: Linear Programming

**20 HRS**

Linear Programming-Meaning-Features- Formulation of Linear Programming Problems – Graphical Solution – Simplex Method.

### Text Books:

1.R.L.Varshney&K.L.Maheshwari, Managerial Economics,Sultan Chand and Sons,New Delhi.

2.H.L.Ahuja, Managerial Economics,S Chand and Co ltd,New Delhi.

**Reference Books:**

1. Dominick Salvatore , Managerial Economics,Schaum's outline series,McGraw-Hill Book company New Delhi.

**Question Paper Pattern**

Time: 3 hours

Marks: 75

Part - A : (10 x 2 =20 marks)  
All the questions are to be answered

Part – B: (5 x 5 = 25 marks)  
Five questions with internal choice.  
(Either or pattern)

Part – C: (3 x 10 = 30 marks)  
Three out of five with open choice

<b>I M.COM</b>	<b>MATHEMATICAL ECONOMICS</b>	<b>EPCM705A</b>
<b>SEMESTER - I</b>		<b>HRS/WK – 6</b>
<b>ELECTIVE- I (B)</b>		<b>CREDIT –3</b>

**Objectives:**

- Economics is increasingly becoming quantitative in nature. For the Students of today , Mathematical skills have become an essential element in the toolkit for higher education.
- The students are to develop skills in mathematical techniques that are required for a meaningful study of both theoretical and applied economics.

**Unit-I Differential Calculus****20 HRS**

Variables – Constants – Parameters- functions- Limits – Derivatives of algebraic functions- - Exponential, Logarithmic functions- Parametric differentiation – Product and quotient rules – Successive differentiation of second order- Partial differentiation.

**Unit-II Maxima and Minima concepts****15 HRS**

Slope of a curve - Maxima and Minima – Points of inflexion –Cobb Douglas production function and its properties- Eulers theorem – Lagrange’s method.

**Unit-III Integral Calculus****15 HRS**

Integration – Standard forms- Definite and indefinite integrals – Integration by parts- Area of a curve –Consumer’s Surplus-Producer’s surplus.

**Unit-IV Differential Equations****20 HRS**

Homogenous and Linear Differential Equations- Second order derivatives and Curvature Convex, Concave, point of Inflexion - Application in Economics: TC, AC, MC curves - Elasticity and the derivatives.

**Unit-V Financial Mathematics****20 HRS**

Growth rate - Simple and Compound, Depreciation- Time Value of Money- Future and Present Value, Compounding and Discounting, Net Present Value and Internal Rate of Return. NB: (Mathematical proof of Theorems is not necessary.)

**Textbooks:**

1. Mehta and Madnani (2004), Mathematics for Economics Sultan Chand & sons

publications, New Delhi.

2. Bradley, Teresa and Paul Patton (2008) Essential Mathematics for Economics Bersicess, Wiley India, New Delhi References.

**References:**

1. Anthony, Matrix and Norman Biggs (2009) Mathematics for Economics and Finance: methods and modeling Cambridge University, Omen, United Kingdom .
2. Rehshaw, Geoff (2009), Maths for Economics; 2nd Edition Oxford University Press, New Delhi.
3. Vittal .P.R.(2012), Business Mathematics and Statistics, Margham Publication, Chennai.

**Question Paper Pattern**

Time: 3 hours

Marks: 75

Part - A : (10 x 2 =20 marks)  
All the questions are to be answered

Part - B: (5 x 5 = 25 marks)  
Five questions with internal choice.  
(Either or pattern)

Part - C: (3 x 10 = 30 marks)  
Three out of five with open choice

<b>I – M.COM</b>	<b>FINANCIAL MANAGEMENT</b>	<b>PCM806T</b>
<b>SEMESTER – II</b>	<i>(For the students admitted from the year 2016 onwards)</i>	<b>HRS/WK – 6</b>
<b>CORE-V</b>		<b>CREDIT-5</b>

**Objectives:**

- To make the students to learn the concepts and scope of financial management.
- To help the students to understand the application of tools and techniques of financial management in research.

**Course Outcome:**

**CO1: Understanding the basic terms and concepts of Financial Management**

**CO2: Determining the financial planning and capital budgeting.**

**CO3: Ascertaining the various concepts of Capital Structure**

**CO4: Establishing the term working capital and cash management**

**CO5: Founding the Cost of Capital, Leverages and Dividend Policies of financial management**

**Unit -I: Financial Management****(15 Hrs)**

Introduction – Meaning – Definition – Scope – Objectives –Significance-Methods and Tools of Financial Management-Role of Finance Manager-Time value of money-Introduction-Meaning-Definition-Methods of analysis.

**Unit -II: Financial Planning and Capital Budgeting****(15 Hrs)**

Meaning – Factors affecting financial planning-Importance-Limitations of financial planning –capital budgeting – meaning and techniques.

**Unit - III: Capital Structure****(15 Hrs)**

Capital Structure – Introduction – Meaning – Definition – Features-Factors Determining Capital structure-Theories of capital structure.

**Unit - IV: Working Capital and Cash Management****(20Hrs)**

Working Capital – Introduction – Meaning – Definition – Types – Importance-Determination of working capital requirements-Forecasting of working capital requirements-Cash Management – Introduction – Meaning-Objectives.

**Unit - V: Cost of Capital ,Leverage and Dividend Policy****(25 Hrs)**

Cost of Capital-Introduction – Meaning – Definition-Importance-Components-Factors Determining cost of capital-Types of cost of capital-Computation of cost of capital-Leverage-Introduction-Meaning-Definition-Types of Leverage. Dividend Policy-Introduction – Meaning – Definition – Nature – Objectives-Factors determining-Dividend theories-Types of dividend.

**TEXTBOOKS**



- 1) Financial Management (TEXT, PROBLEMS AND CASES) **M.Y.KHAN and P.K.JAIN**- Published by TataMcGraw-Hill Education Private Limited-New Delhi.
- 2) Financial Management-**I.M.Pandey**-Published by Vikas Publishing house Pvt. Ltd.-Noida.

### REFERENCE BOOKS

- 1) Financial Management **P.Periasamy**-Published by Tata McGraw-Hill Education Private Limited-New Delhi.
- 2) Financial Management (Text and Cases)-**Eugene F. Brigham and Michael C. Ehrhardt**-Published by Cengage Learning India Pvt. Ltd..
- 3) Fundamentals of Financial Management-**Bhabatosh Banerjee**- Published by PHI Learning Private Ltd.- New Delhi.
- 4) Financial Management **Jonathan Berk, Peter DeMarzo and Ashok Thampy**-Dorling Kindersley (India) Pvt. Ltd.,-Noida.

### QUESTION PAPER PATTERN

#### Problem oriented paper

Theory :30% Problem: 70%

Time: 3 Hours

Marks: 75

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER II	COURSE CODE: PCM806T					TITLE OF THE PAPER: FINANCIAL MANAGEMENT					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	4	5	4	5	4	5	5	3	4.4	
CO2	4	5	3	4	5	4	4	5	4	5	4.1	
CO3	5	4	4	3	4	5	5	4	5	4	4.3	
CO4	4	5	5	4	3	4	4	5	4	5	4.3	
CO5	5	4	5	5	4	4	4	3	5	5	4.4	
Mean Overall Score											4.3	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

<b>I – M.COM</b>	<b>LEGAL ENVIRONMENT OF BUSINESS</b> (For the students admitted from the year 2016 onwards)	<b>PCM807T</b>
<b>SEMESTER – II</b>		<b>HRS/WK – 6</b>
<b>CORE-VI</b>		<b>CREDIT-4</b>

**Objectives:**

- To provide an understanding of laws to manage the business in better manner.
- To understand the impact on business strategies in the modern business.

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**C01: Understand partnership act position of minor partner and income tax implication**

**C02: To learn and understand about factories act 1948.**

**C03: Gain exposure in handling the industrial dispute act**

**C04: To know about procedure of workman compensation act. 1923.**

**C05: To know the E S I act 1948 and Application benefits of E S I**

**UNIT -I Partnership Act****(15 Hrs)**

Essential of the partnership-Kinds of partners-Position of minor partner-Rights and duties of partners-Rules governing mutual retirements-Limited liabilities of Partners-Income tax implication of firms-Permanent Account Number (PAN) of firms.

**UNIT -II Factories Act 1948****(15 Hrs)**

Factories Act 1948-Definition-Health-Safety-Welfare-Working Hours of adults-Employment of women-Employment of young persons.

**UNIT -III Industrial Dispute Act****(20 Hrs)**

Industrial Dispute Act-Definition-Strikes and lockouts-Layoff and retrenchment – Authorities under the Act and their duties-Procedure and powers of Authorities.

**UNIT - IV Workmen Compensation Act 1923****(20 Hrs)**

Workmen compensation Act-Definition-Objectives and scope of the Act-Employer's liability for compensation-Occupational diseases –Defense available for employer-compensation-Notice and claim-medical examination.

**UNIT – V Employees State Insurance Act 1948****(20 Hrs)**

Employees State Insurance Act 1948-Definition- Application of the Act-E.S.I Corporation-E.S.I Fund-Contribution-Benefits.

**TEXT BOOKS**

1. Industrial Law- N.D Kapoor, Sultan Chand & Sons New Delhi.
2. Industrial Law – P.C.Tripathi S.chand publication New Delhi

**REFERENCE BOOKS**

1. Industrial Law – Dr.M.R.Sreenivasan ,Margam publications.
2. Industrial Relations in India – Ratnasen,Macmillan India,2011.
3. Mercantile law N.D.Kapoor Sultan Chand & Sons New Delhi.

### QUESTION PAPER PATTERN

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – II	COURSE CODE: PCM807T					TITLE OF THE PAPER:LEGAL ENVIRONMENT OF BUSINESS					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	4	3	3	4.3	
CO2	5	5	5	5	4	4	5	3	3	3	4.2	
CO3	5	5	5	5	4	4	5	4	3	3	4.1	
CO4	5	5	5	5	4	4	5	4	3	3	4.2	
CO5	5	5	5	5	4	4	5	4	3	3	4.2	
Mean Overall Score											4.2	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

I – M.COM	<b>MICRO, SMALL AND MEDIUM ENTERPRISE</b>	19PCM808
SEMESTER – II	<b>MANAGEMENT</b>	HRS/WK - 6
CORE-VII	<i>(For the students admitted from the year 2019 onwards)</i>	CREDIT-4

### Objectives

- To enable the students to get a practical knowledge to start MSMEs.
- To make aware about the policies and Incentives of Govt of India

### Unit-1: Introduction to MSME's (15 Hrs)

Meaning and Definitions- Historical perspectives of MSME's and categories of development in MSME's-Characteristics-needs of MSME's-advantages and limitations-forms of small enterprises-Performance of small enterprises-Problems of Small Enterprises-Starting an Enterprise-Entrepreneurship Memorandum-Registration-Role of MSME's in economic development.

### Unit-2: Financing options and Modes (15 Hrs)

Financing MSME's –Reasons for lending to MSME's –Sources of Financing MSME's- Loan Products and their Nature-Credit process-The Credit assessment and MUDRA Scheme.

### Unit-3: Taxation Benefits to Small-Scale Enterprises (15 Hrs)

Rationale Behind tax benefits- Tax Holiday-Depreciation-Rehabilitation Allowance-Investment Allowance- Expenditure on Scientific research-Amortization of Certain Preliminary Expenses-Tax Concession to Small-Scale Industries in Rural Areas & Backward areas.Expenditure on Acquisition of Patents and Copyrights- Incentives and Concession for Small-Scale and Tiny Industries.

### Unit-4: Supporting Institutions and Subsidies (15 Hrs)

Need for institutional support-NSIC-SIDO-SSIB-SISI-DIC-Industrial Estate-EDII-NIESBUD- Organizations under the control of State Government-Incentives and Subsidies available for MSME's in India.

### Unit-5: MSME Rehabilitation (15 Hrs)

Sick Units: Meaning and Definition - Causes of Sickness -Symptoms of Sickness-Classification of Sick Units- Preventive Measures-Guidelines for Rehabilitation of MSME's - MSME debt Restructuring Mechanism-Willful defaulters.

**TEXT BOOKS:**

1. Micro, Small and Medium Enterprises in India ,Indian Institute of Banking and Finance, Taxmann Publications-2017.
2. Micro, Small and Medium Enterprises in the Indian Economy: Business Development Strategies, Pooja, New Century Publications-2009.

**REFERENCES:**

1. Entrepreneurial Development, Dr .S.S. Khanka, S. Chand Publications-2018.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

<b>I - M.COM</b>	<b>ADVANCED ACCOUNTING</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM809A</b>
<b>SEMESTER - II</b>		<b>HRS/WK - 6</b>
<b>CORE-VIII</b>		<b>CREDIT-5</b>

**Objectives:**

- To help the students to understand the accounting treatment in corporate sector.
- To help the students application of accounting standards.

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: Learn the basic concepts of Indian and international accounting standards and its applicability**

**CO2: Understand the various aspects of amalgamation, absorption and external reconstruction and apply the same in real life situation**

**CO3: Prepare Consolidated Balance sheet as per AS21**

**CO4: Prepare the profit and loss account and balance sheet of banking companies as per Schedule III**

**CO5: Draft profit and loss a/c and balance sheet of Insurance Companies**

**UNIT -I: ACCOUNTING STANDARD****(15 Hrs)**

Introduction – Meaning – Definition – Objectives – Need – Significance-International Accounting Standards-Accounting Standards in India-Scope of Accounting Standards-Procedure for formulation and Issuing Accounting Standards-Applicability.

**UNIT -II: AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION(15 Hrs)**

Amalgamation – Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration-Lump sum method-Net payment method-Net asset method-Intrinsic value method – Absorption – Meaning-Methods- Net payment method-Net asset method-Intrinsic value method-External Reconstruction – Introduction – Meaning – Methods-Lump sum method-Net payment method-Intercompany holding excluded.

**UNIT - III: HOLDING COMPANIES****(15 Hrs)**

Holding Company – Introduction – Meaning – Definition-Subsidiary Company – Meaning-Capital Profit-Revenue profit-Minority Interest – Goodwill/Capital reserve-Unrealized profit-Computation of consolidated balance sheet (As per Revised Schedule VI).

**UNIT-IV: BANK ACCOUNTS****(10 Hrs)**

Introduction – Meaning-Business of banking companies-Legal requirements-Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

**UNIT -V: INSURANCE COMPANY ACCOUNTS****(20 Hrs)**

Introduction – Meaning-Types of Insurance-Preparation of final accounts of insurance company-Life Insurance Business-Revenue Account (Form A-RA)-Profit and Loss account (Form A-PL)-Balance sheet (Form A-BS) –Accounts of general insurance company-Revenue account (Form B-RA)-Profit and Loss account (Form B-PL)-Balance Sheet (Form B-BS).

**TEXTBOOKS**

1. Advanced Accountancy (Volume II) R.L.Gupta and M.Radhaswamy-Sultan Chand & Sons-New Delhi-26<sup>th</sup> Revised Edition.
2. Advanced Accounts (Volume II) M.C.Shukla, T.S.Grewal and S.C.Gupta-S.Chand and Company Ltd.,-New Delhi-10<sup>th</sup> Revised Edition.

**REFERENCE BOOKS**

1. Corporate Accounting (Volume II) S.P.Jain and K.L.Narang-Kalyani Publishers-Ludhiana-19<sup>th</sup> Revised Edition.
2. Advanced Accountancy (Volume II) S.P.Iyengar- Sultan Chand & Sons-New Delhi-26<sup>th</sup> Revised Edition.
3. Corporate Accounting V.RajasekaranandR.Lalitha-Dorling Kindersley (India) Pvt. Ltd.,-Noida-5<sup>th</sup> Revised Edition.
4. Corporate Accounting Dr.R.RangarajanandDr.V.Chandrasekaran-S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai-8<sup>th</sup> Revised Edition.
5. Corporate Accounting (Volume II) T.S.ReddyandA.Murthy-Margham Publications-Chennai-6<sup>th</sup> Revised Edition.

**QUESTION PAPER PATTERN:****Problem oriented paper****Theory 30% Problem 70%****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.

2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER II	PCM809A					TITLE OF THE PAPER: ADVANCED ACCOUNTING					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	4	3	2	3	4	4	4	3	2	3.2	
CO2	4	4	3	3	3	3	4	4	4	3	3.5	
CO3	4	3	2	3	4	3	4	5	3	3	3.4	
CO4	4	3	3	4	4	5	3	5	3	4	3.8	
CO5	4	4	3	3	4	5	5	4	3	3	3.8	
Mean Overall Score											3.54	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome

<b>I- M.COM</b>	<b>BUSINESS ENVIRONMENT AND POLICY</b> <i>(For the students admitted from the year 2017 onwards)</i>	<b>EPCM810Q</b>
<b>SEMESTER -II</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE – II (A)</b>		<b>CREDIT - 4</b>

**Objectives.**

- To enable the students to have an overview of Business Environments.
- To enable the students to understand the importance of environment and its impact on business and society.

**Course Outcomes**

**After completing this course, the student will be able to:**

**CO1: Understand the basic concepts of Business environment and factors influencing business environment.**

**CO2: Know the economic environment and industrial policies.**

**CO3: Understand the Political and legal environment of business.**

**CO4: Identify the Socio Cultural Environment of business.**

**CO5: Understand the Global Environment of business.**

**Unit – I Business Environment:****(15 Hrs)**

Business Environment: Concept - Nature and scope- types- internal environment and external environment- Factors influencing business environment- Economic – Social-Cultural - Political environment and technical environment; Environmental analysis - Environment scanning - Monitoring - Changing dimensions in business environment.

**Unit – II Economic Environment:****(15 Hrs)**

Economic Environment: Concept – Nature and scope - Structures of the economy - Economic policies and conditions- Economic planning - Industrial policy - 6 foreign investments - Foreign technology agreements - Merits and demerits of the policy – FEMA - Monetary and fiscal policies - New economic policy.

**Unit – III Political and legal Environment:****(20 Hrs)**

Political and legal Environment: Concept- Political institutions - Rationale and extent of state intervention - Reasons for state intervention - Types of intervention - Extent of interventions - Government Business interface – Legal environment – Competition Act 2002 - Consumer Protection act and Consumerism.

**Unit – IV Socio Cultural Environment:****(20 Hrs)**

Socio Cultural Environment: Concept - Nature - Impact -Business participation in cultural affairs - Social responsibility of business – Business and society - Business ethics-Business codes of conduct – Role of trade Association in Business ethics.

**Unit – V Global Environment:****(20 Hrs)**



Global Environment: Concept - Nature and scope - Rationale for global environment – Benefits and problems of MNCs - Strategies for going global - India, WTO and the trading blocks.

### TEXT BOOKS

1. Francis Cherunilam, Business environment – Text and cases, Himalaya Publishing House.
2. K. Aswathappa, Essentials of Business environment, Himalaya Publishing House.

### REFERENCE BOOKS

1. Pandey G.N. Environmental Management, Vikas publishing house.
2. Raj Agarwal, Business Environment, Excel publications.
3. Sundaram & Black. International Business Environment Text and cases, PHI.
4. Chari, S.N. International Business, Wiley India

### QUESTION PAPER PATTERN

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part - B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V	COURSE CODE: EPCM810Q PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: BUSINESS ENVIRONMENT AND POLICY					HOURS: 6	CREDITS:4
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	5	5	5	5	5	5	5	
CO2	5	5	4	5	4	5	5	5	4	5	4.7	
CO3	4	4	4	4	4	4	4	4	4	3	3.9	
CO4	4	4	3	4	4	4	4	4	4	5	4.1	
CO5	4	3	4	3	4	4	4	4	3	4	3.7	
Mean Overall Score											4.28	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5

Interval	$0 \leq \text{rating} \leq 1$	$1.1 \leq \text{rating} \leq 2$	$2.1 \leq \text{rating} \leq 3$	$3.1 \leq \text{rating} \leq 4$	$4.1 \leq \text{rating} \leq 5$
Rating	Very Poor	Poor	Moderate	High	Very High

I- M.COM	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b> <i>(For the students admitted from the year 2016 onwards)</i>	EPCM810A
SEMESTER -II		HRS/WK - 6
ELECTIVE - II (B)		CREDIT - 4

**Objectives:**

- To enable the student to understand the various tools and techniques of Investment.
- To provide knowledge on the various investment avenues that benefits the individual and nation.

**Course Outcome**

**C01: Understand the basic concepts of Security analysis and portfolio Management.**

**C02: Establishing the Security Market and Portfolio Theory**

**C03: Ascertaining the bond prices and Yields**

**C04: Understanding the investment policies and strategies of portfolio Management**

**C05: Discovering the basic implementation of portfolio management**

**Unit-I:Introduction****(15 Hrs)**

Investment-meaning-investment vs. speculation, investment alternative, evaluation, investment management process, Approaches to investment decision making, Qualities for successful investing, Trends in the investment environment.

**Unit-II:Security Market and Portfolio Theory****(20 Hrs)**

Security market- meaning, participants in the security market, procedures for buying and selling shares. Risk and return-meaning-types, measuring historical return, measuring historical risk, expected return and risk. Portfolio theory-meaning diversities and portfolio risk-CAPM (capital asset and pricing model) and Arbitrage pricing theory, fundamental and technical analysis.

**Unit-III Bond Prices and Yields****(15 Hrs)**

Introduction, characteristics, bond price and yield risk, rating of bonds, Determinants of interest rates, technical and functional analysis. Options-meaning, option operation, option and their pay off, option strategies, factors determining options values. Futures-trading mechanism

**Unit-IV:Portfolio Management Investment Policy and Strategies****(20 Hrs)**

Portfolio-management-meaning-objectives, constraints-qualification of capital market expectations, asset allocation several version of asset allocation-evolving market

conditions. Equity portfolio management strategies, Bond portfolio management strategies

### Unit-VPortfolio Management Implementation and Review (15 Hrs)

Introduction-selection of securities, portfolio execution, portfolio revision, Performance evaluation, problems with performance measurement. Portfolio management services guideline for investment decisions- periodical review and revise the portfolio

#### TEXT BOOKS:

1. Prasanna Chandra, Investment Analysis and Portfolio management Tata Mcgraw hill education private ltd, New
2. Security Analysis and Portfolio Management by Donald E. Fischer Ronald J. Jordan, Publisher: Prentice-Hall of India.

#### REFERENCE BOOKS

1. Security Analysis And Portfolio Management by V. Gangadhar, Publisher: Anmol Publications.
2. Natarajan L, (2009), Investment Management Security Analysis and Portfolio Management, Margham Publication, Chennai.
3. Avadhani VA, (2008), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
4. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
5. Graham and Dodd, (2010), Investment, Tata McGraw – Hill Publishing Company Limited, New Delhi.

#### QUESTION PAPER PATTERN:

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part - B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER II	COURSE CODE: EPCM810A					TITLE OF THE PAPER: SECURITY ANALYSIS AND PORTFOLIO MAGEMENT					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	4	5	4	4	4	5	4	3	4.2	
CO2	4	5	3	4	3	4	4	4	5	4	4.0	
CO3	3	4	3	5	4	3	3	5	4	5	3.9	
CO4	5	3	4	4	5	4	5	3	4	4	4.1	
CO5	4	5	4	5	4	4	5	5	4	3	4.3	
Mean Overall Score											4.1	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcom

<b>II – M.COM</b>	<b>HUMAN RESOURCE DEVELOPMENT</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM911T</b>
<b>SEMESTER – III</b>		<b>HRS/WK - 6</b>
<b>CORE-IX</b>		<b>CREDIT-4</b>

### Objectives

- To enable the students to understand the Human resource development concepts and principles
- To create an awareness about the existing HR practices of the companies in India

### Course Outcomes:

**At the end of the Course the students should be able to exhibit**

**CO1: Understand the concepts of Human Resource Development.**

**CO2: Learn and acquire the Skills of Employee Training.**

**CO3: Develop the fields of Executive and Organisational Development.**

**CO4: Understand the importance of Group Dynamics.**

**CO5: Learn and Experience the concept of Career Planning and Development.**

### UNIT-I HUMAN RESOURCE DEVELOPMENT

**(20 Hrs)**

Human Resource Development- Meaning, Features, Needs, Scope, Objectives, Functions, Process and Techniques of HRD- Functions and Attributes of HRD Management. Competency Mapping- Developing competencies- Personal Competency maturity model.

### UNIT-II EMPLOYEE TRAINING

**(20 Hrs)**

Employee Training: Introduction , Meaning, Purpose, Importance, Principles and Responsibility for training ,Steps in Training Programme, Training methods – On the job training-Off the job training- Training evaluation –Principles of evaluation – Why training fails- Improving effectiveness of training.

### UNIT-III EXECUTIVE AND ORGANIZATION DEVELOPMENT

**(20 Hrs)**

Introduction- Concepts and Objectives- Importance- Needs for executive development- Process of executive developments- Methods- Evaluation – Reasons for failure of executive development programme- How to make executive development programme successfully?

Organization development – meaning- characteristics- objectives- models- organization development interventions- individual focused- organization and group focused- factors influencing the choice of an organization development intervention - salient issues in organization development.

**UNIT-IV GROUP DYNAMICS AND BEHAVIOUR****(15 Hrs)**

Introduction to group Dynamics - Group-Meaning, types, why people join Group?- Group Norms-Group cohesiveness- Group behavior models of Homans- Techniques for studying group behavior- Bales Laboratory technique and Sociometric analysis- Principles of group dynamics.

**UNIT-V CAREER PLANNING AND DEVELOPMENT****(15 Hrs)**

Career planning – meaning and need for Career planning – process of career planning and development - succession planning - Career development – steps – career development actions – career development initiatives and challenges - advantages of Career planning and development – recent trends.

**TEXT BOOKS**

1. P.SubbaRao-Personnel &HRM(Text &cases). . Himalaya Publishing House Pvt. Ltd., Mumbai-400 004.
2. P.C. Tripathi, Human Resource Development, Sultan Chand

**REFERENCE BOOKS**

1. Aswathappa Human Resource & Personnel management, ,TataMcGraw, Hills Publication ltd .
2. C.B.Mamoria and V.S.P.Rao-Personnel management (text &cases)- Ed.2014. Himalaya Publishing House Pvt. Ltd., Mumbai-400 004.
3. Dr.S.S.Khanka- Human Resource Management (text &cases)-S.Chand& Company pvt Ltd., NEW Delhi.
4. Rao V.A.P and Rao P.Subha HRM; Text & Cases and games. Konar publication ltd .

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER I	COURSE CODE:PCM911T PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: HUMAN RESOURCE DEVELOPMENT					HOURS:5	CREDITS:4
COURSE OUTCOMES	PROGRAMME SPECIFIC OUTCOMES(PSO)										MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	4	5	5	4	5	1	5	4	4.3	
CO2	5	5	4	5	5	5	5	5	5	4	4.9	
CO3	5	5	5	5	5	4	5	4	5	5	4.8	
CO4	5	5	5	5	5	4	5	4	5	4	4.7	
CO5	5	5	5	5	5	5	5	5	5	5	5	
Mean Overall Score											4.7	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

<b>II – M.COM</b>	<b>RESEARCH METHODOLOGY</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM912Q</b>
<b>SEMESTER - III</b>		<b>HRS/WK - 6</b>
<b>CORE-X</b>		<b>CREDIT-5</b>

**Objectives:**

- To impart the students with knowledge in exposing in the field of research by both theoretical and practical.
- To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: Understand the basic of research and types of research**

**CO2: Knowledge of the suitable research design and formulate hypothesis**

**CO3: Decide the suitable sampling method and sampling size for the research**

**CO4: Data collection and apply different statistical tools.**

**CO5: Interpret result of the research and write the research report**

**Unit – I Introduction to Research and Methods**

**(20 Hrs)**

Research –Meaning and Definition- Types of Research – Research Methods – Problems faced by Researcher – Research Process \_ Various Steps in Research Process. Review of literature – Identification Research Gap – social relevance of research - Research Problem – Sources, Identification and Developing Research Problem – Construction of Research Questions – Framing Objectives and hypotheses.

**Unit –II Research Design**

**(20 Hrs)**

Concepts – Meaning, Definition and types - Variables – Meaning & Definition – Types of Variables. Research Design - Meaning, Definition - types of Research Design – Experimental and non-Experimental Research Design – Characteristic of good Research Design – Relationship between Research Problem and Research Design.

**Unit –III Sampling Design and Data Collection**

**(15 Hrs)**

Sample – meaning and definition- sample size- sampling design – meaning and definition- essentials of good sampling design- methods of sampling- random and non-random sampling- sampling and non- sampling error- reduction of sampling errors. Data- types of data- primary data- different methods of collecting primary data- measurement of scale and scaling techniques- construction of questionnaire- secondary data- various sources of secondary data

**Unit –IV Data analysis**

**(20 Hrs)**

Steps in processing the data – editing- coding- classification- content analysis- tabulation- methods of tabulation. Application of statistics in data analysis- descriptive statistics- mean, median, mode, standard deviation- correlation and regression- inferential statistics- chi-square test- ANNOVA, T- test-,F-Test- tools for testing hypothesis. Application of computer in modern research.

**Unit –V Report writing****(15 Hrs)**

Research report- meaning-, types of research report- essential of good research report- stages in preparing research report- structure of research report- preliminary pages, main body of the report and reference material- guidelines and mechanics for preparing research report.

**TEXT BOOKS**

1. Kothari.C.R. – “Research Methodology – methods and technology” New age international publisher, New Delhi.
2. P.Saravanavel. Research Methodology. Margam Publication , Chennai.

**REFERENCE BOOKS**

1. Paneerselvam.R. - “Research Methodology” Prentice Hall of India, New Delhi, 2004.
2. Krishnaswami .O.R. – “Methodology of Research in Social sciences” Himalaya Publishing House, Mumbai.
3. Dr.D. Amarchand, (2000) Research Methods in Commerce, Emerald Publications, Chennai.

**QUESTION PAPER PATTERN:****Theory 70% Problem 30%****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – III	COURSE CODE:PCM912Q					TITLE OF THE PAPER: RESEARCH METHODOLOGY					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	3	4.2	
CO2	5	5	5	5	4	4	5	3	3	2	4.1	
CO3	5	5	5	5	4	4	5	3	3	2	4.1	
CO4	5	5	5	4	5	4	5	4	4	2	4.3	
CO5	5	5	5	4	5	4	5	4	4	2	4.3	
Mean Overall Score											4.2	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

<b>II – M.COM</b>	<b>INCOME TAX LAW</b>	<b>PCM914T</b>
<b>SEMESTER - III</b>	<i>(For the students admitted from the year 2016 onwards)</i>	<b>HRS/WK - 5</b>
<b>CORE-XII</b>		<b>CREDIT-5</b>

### Objectives:

- To enable the students to understand basic concepts of Income Tax.
- To Understand the Provisions of various Heads of Income and procedure for assessment.

### Course Outcome

**C01: Understanding the basic concepts of Income Tax.**

**C02: Determining the filing Procedures involved in Income tax**

**C03: Ascertaining the various Produces for assessment.**

**C04: Establishing the appellate authorities of Income Tax**

**C05: Discovering the Appealing procedures, Penalties and TDS involved in Income Tax.**

### UNIT-I Introduction

**(8 Hrs)**

**Basic concepts** -Assessee – Assessment year – Previous year- Income – Person- Gross Total Income – Total Income - Residential status – Exempted incomes.

### UNIT-II

**(18 Hrs)**

#### Filing Procedure

Filing of returns – Due dates of filing of return- Compulsory filing of return- E-filing- - Types - Process of filing of return – Online – Off line. Return of loss – Belated return -- PAN (Permanent Account Number) – Meaning – Notified Transactions where quoting of PAN is necessary.

### UNIT-III

**(19 Hrs)**

#### Procedure for Assessment

Types of Assessments—Self assessment –Provisional assessment – Regular assessment – Best judgment Assessment – Reassessment - Time limit for completion of assessment and reassessment –calculation of period of time limit- Assessment in case of search or requisition for search conducted. –Provisions relating to Rectification of Mistakes -- Notice of demand

### UNIT-IV

**(10 Hrs)**

#### Appellate Authorities

Authorities of the Income-Tax Appellate Tribunal -- Jurisdiction - Territorial Jurisdiction of the Benches- Location of the Benches- Powers of the Authorities

### UNIT -V

**(20 Hrs)**



**Appealing Procedure, Penalty and TDS**

Introduction-Procedure for filing Appeals – Appeal before Commissioner (Appeal) – Appeal before Income Tax Appellate Tribunal- Appeal before High Court – Appeal Before Supreme Court --- Deduction of tax deducted at source – Salaries, Interest on securities ,dividends ,other interest-casual incomes –Payment to contractors - Payment to Partners- Payment to Non-Residents - Penalties and Prosecution

**TEXT BOOKS**

1. Gaur & Narang—Income Tax Law & Practice, Kalyani Publications New-Delhi
2. Hariharan, Income tax Law and Practice, TataMcgraw- Hills publication company New Delhi.

**REFERENCE BOOKS**

1. Dr. Vinod K Singhania—Monica Singhania- Students Guide To Income Tax, Taxmann Publications, New Delhi.
2. T S Reddy—Hari Prasad Reddy-Business Taxation 2<sup>nd</sup> Magma Publication
3. Dr. H C Mehrotra- Income Tax Law & Practice Sri Venkateswara Publication

**QUESTION PAPER PATTERN****Theory oriented paper****Theory 100%****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part - B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER III	COURSE CODE: PCM914T					TITLE OF THE PAPER: INCOME TAX LAW					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	5	4	4	5	4	3	5	5	4	4.3	
CO2	3	4	3	5	4	5	4	4	4	3	3.9	
CO3	4	3	5	4	3	4	3	5	4	5	4.0	
CO4	5	4	4	3	4	5	4	4	5	4	4.2	
CO5	4	4	3	4	5	4	5	4	5	3	4.1	
Mean Overall Score											4.1	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5

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<b>Interval</b>	<b>0&lt;=rating&lt;=1</b>	<b>1.1&lt;=rating&lt;=2</b>	<b>2.1&lt;=rating&lt;=3</b>	<b>3.1&lt;=rating&lt;=4</b>	<b>4.1&lt;=rating&lt;=5</b>
<b>Rating</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

<b>II – M.COM</b>	<b>INTERNATIONAL MARKETING</b> (For the students admitted from the year 2016 onwards)	<b>PCM915Q</b>
<b>SEMESTER - III</b>		<b>HRS/WK - 5</b>
<b>CORE-XII</b>		<b>CREDIT-4</b>

**Objectives:**

- To offer the students an understanding of the environment of international marketing environment.
- To teach the students the overseas market research, sources of market information and the guidelines on how to identify foreign markets.

**Course Outcomes:**

**After completing the course the student will be able to:**

**CO1: Understand the basic concepts of International trade environment.**

**CO2: Understanding global consumes and international marketing system.**

**CO3: Know International product policy – brands, trademarks, packing and labelling.**

**CO4: Evolve and understand International promotional policy.**

**CO5: Gain overseas marketing channel policy.**

**Unit - I****(18 Hrs)**

International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international Marketing, - stages of international marketing - International marketing environment – external and internal - Identifying and Selecting Foreign Market: Foreign market entry mode decisions - Challenge of international marketing.

**Unit - II****(18 Hrs)**

Developing Global Marketing strategies - Global marketing management - Planning and Organization - International Marketing Information System – Market Research – Marketing Research – Methodology for Marketing Research –International Research Strategy – Desk Research and Field Research – Market Oriented Information – International Marketing Intelligence – Competitive Intelligence - Understanding Global Consumers - Cultural Dynamics in assessing Global markets.

**Unit - III****(18 Hrs)**

International product policy - Product positioning in foreign market - Product standardization and Adoption - Brands, Trademarks, Packaging and Labeling - International marketing of services - International product pricing policy - Export pricing - Pricing for international markets.

**Unit - IV****(18 Hrs)**

International promotional policy - International advertising - Developing International advertising strategy - International sales force and their management - Other forms of promotion for global markets.

**Unit - V****(18 Hrs)**

Overseas marketing channel policy - Managing international distribution channels - Multinational retailers and Wholesalers - Global Logistics - Contemporary issues in International marketing - Future prospects in International marketing.

**TEXT BOOKS**

1. Francis Cherunilam, International Marketing (text and cases) -Revised Ed: 2010, Himalaya Publishing House, Mumbai -400 004.
2. Dr.S.Ganeson, S.R.Kalavathi - "Management Accounting" Thirumalai Publication, Nagarkovil

**REFERENCEBOOKS**

1. Varshney and Bhattacharya, International Marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi.
2. Geetanjali, International Marketing - Oxford Book Company, Jaipur, New Delhi.
3. Keegan, Global Marketing Management, Prentice Hall of India, New Delhi.
4. Philip Cateora and John Graham, International Marketing, Tata McGraw Hill, New Delhi.
5. D.C.Kapoor, Export Management, Vikes Publishing House, New Delhi.
6. Para Ram, Export: What, Where, How, Anupam Publishers, Delhi.

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.

2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER III	EPCM915Q					TITLE OF THE PAPER:INTERNATIONAL MARKETING					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	4	4	4	3	4	4	4	4	5	4.0	
CO2	4	3	4	4	4	4	4	4	5	4	4.0	
CO3	4	5	4	4	4	4	4	5	5	5	4.4	
CO4	5	4	4	4	4	4	5	5	5	4	4.4	
CO5	4	4	5	5	4	4	4	4	4	5	4.3	
Mean Overall Score											4.2	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

<b>II – M.COM</b>	<b>COMPUTERIZED ACCOUNTING(PRACTICAL)</b> <i>(For the students admitted from the year 2017 onwards)</i>	<b>EPCMP913</b>
<b>SEMESTER – III</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE – III (A)</b>		<b>CREDIT-4</b>

### Objectives:

- To enable students to acquaint theoretical and practical knowledge about the accounting package TALLY.
- To understand the application of accounting treatment through Tally package.

### Course Outcomes

**After completing this course, the student will be able to:**

**C01: Know the basic aspects of Tally Accounting.**

**C02: Prepare the Tally Vouchers and BRS.**

**C03: Prepare the Tally Inventory Accounting and Interest Calculation.**

**C04: Know the GST, TDS analysis and Consolidate of Accounts.**

**C05: Analysis the Security Control and Tally Audit.**

### Unit – I

**(18 Hrs)**

1. Introduction to Tally.
2. Tally Accounting.
3. Prepare Trading and Profit and Loss Account and Balance sheet of a company.

### Unit – II

**(18 Hrs)**

4. Tally Vouchers.
5. Cost category and cost centre.
6. Bank Reconciliation Statement.

### Unit – III

**(18 Hrs)**

7. Inventory and Stock.
8. Invoicing.
9. Interest Calculation.

### Unit – IV

**(18 Hrs)**

10. GST Features.
11. TDS Analysis.
12. Consolidation of Accounts.

### Unit – V

**(18 Hrs)**

13. Security control.
14. Display and Reporting.
15. Scenario Management and Miscellaneous reports.

16. Tally Audit.

### REFERENCE BOOKS

1. Self Learning Guide and Work Book – Tally Solutions Pvt Ltd.
2. Genesis Tally Bible 9.0 – V.Sundaramoorthy, GENESIS – VBSE PVT LTD., First Edition, Chennai – 34.

### QUESTION PAPER PATTERN

**Time: 3 Hours**

**Internal 40% & External 60%**

SEMESTER III	COURSE CODE: EPCM913 PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: COMPUTERIZED ACCOUNTING ( PRACTICAL )					HOURS: 6	CREDITS:4
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	3	5	5	5	4	5	5	4	4.5	
CO2	5	5	5	5	5	5	5	5	5	5	5	
CO3	5	4	5	3	5	5	4	5	4	4	4.5	
CO4	5	4	3	5	4	4	4	3	4	5	4.1	
CO5	5	4	3	3	3	3	3	3	3	4	3.4	
	Mean Overall Score										4.36	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

<b>II – M.COM</b>	<b>ADVANCED COST AND MANAGEMENT ACCOUNTING</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>EPCM913A</b>
<b>SEMESTER - III</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE -III (B)</b>		<b>CREDIT-4</b>

**Objective:**

- To acquaint students with the accounting tools and techniques for managerial decisions.
- To understand and analyses financial statement to help in managerial decision making

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: Basic concept of cost accounting and prepare the cost sheet**

**CO2: Calculate accounting troops and classification of ratios**

**CO3: Prepare the funds flow statement and cash flow statement as per as 3**

**CO4: How to prepare marginal costing. And apply capital budgeting and methods.**

**CO5: Learn the nuances of standard costing and various analysis.**

**Unit -I****(20 Hrs)**

**Introduction:** Management Accounting- Meaning, objectives, nature and scope of cost accounting and management accounting - role and responsibilities of management Accountant Cost sheet, Meaning – Preparation of Cost Sheet. Material Control – Stock Level –Material Pricing.

**Unit -II****(20 Hrs)**

**Financial Statement Analysis:** Meaning – Financial Statement – Types. Ratio analysis - Meaning – Objectives - Classification of ratios - profitability ratios-turnover ratios or activity ratios-solvency ratios-computation of ratios.

**Unit -III****(20 Hrs)**

**Fund flow and cash flow statement:** Meaning - importance or uses of funds flow statement - limitations of fund flow statement - distinction between funds flow statement and balance sheet - preparation of fund flow statement - Cash flow statement - meaning and importance - difference between fund flow analysis and cash flow analysis - advantages of cash flow statement - limitations - preparations of cash flow statement as per AS – 3.

**Unit -IV****(15 Hrs)**

**Marginal costing and Budgetary control:** Definition of marginal cost- marginal costing- Marginal costing and absorption costing-difference between marginal costing and absorption costing-cost volume profit analysis - break even analysis and break even point - applications of marginal costing - Budgeting and budgetary control - meaning - objectives of budgetary control- preparation of budget - classification of budgets - sales budget - production budget - material budgets – cash budget - flexible budget.

**Unit -V****(15 Hrs)**

**Standard costing & Variance analysis :**Standard Costing -Meaning - Advantages of standard costing – limitations. Variance analysis –meaning-importance- - Advantages – limitations of Variance analysis - Utility of variance analysis - Computation of variances - materials variances - labour variances - Overhead variances - Sales variances.

**TEXT BOOKS**

1. H.Y.Khan&P.K.Jain - “Management Accounting” Tata McGraw Hill Companies Ltd, New Delhi.
2. Dr.S.Ganeson, S.R.Kalavathi - “Management Accounting” Thirumalai Publication, Nagarkovil

**REFERENCE BOOKS**

1. Dr. S.N. Maheswari- “Management Accounting” Sultan Chand & Son.
2. S.P.Iyengar, “Cost & Management Accounting” S.Chand& company Ltd, New Delhi.
3. K.Ramachadran& R. Srinivasan, “Management Accounting Theory & problems” SRIRAM publications, Trichy.
4. Guruprasad Murthy - “Management Accounting” Himalaya Publishing House, New Delhi.S.Reddy& Murthy, “Management Accounting” Margam Publications

**QUESTION PAPER PATTERN****Theory: 30% Problem: 70%****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – I	COURSE CODE: EPCM13A					TITLE OF THE PAPER:ADVANCED COST AND MANAGEMENT ACCOUNTING					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	4	4	2	4.2	
CO2	5	5	5	5	4	4	5	3	3	2	4.1	
CO3	5	5	5	5	4	4	5	4	4	3	4.3	
CO4	5	5	5	5	4	4	5	4	3	2	4.2	
CO5	5	5	5	5	4	4	5	4	3	2	4.2	
Mean Overall Score											4.1	



This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

<b>II – M.COM</b>	<b>HUMAN RIGHTS</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>ECHR901S</b>
<b>SEMESTER - III</b>		<b>HRS/WK - 2</b>
<b>COMPULSORY</b>		<b>CREDIT-1</b>

### UNIT-I

Definition of Human Rights - Nature, Content, Legitimacy and Priority - Theories on Human Rights - Historical Development of Human Rights.

### UNIT-II

International Human Rights - Prescription and Enforcement Upto World War II - Human Rights and the U.N .O. - Universal Declaration of Human Rights - International Covenant on Civil and Political Rights - International Covenant on Economic, Social and Cultural Rights and Optional Protocol.

### UNIT-III

Human Rights Declarations - U.N. Human Rights Declarations - U.N. Human Commissioner.

### UNIT-IV

Amnesty International - Human Rights and Helsinki Process - Regional Developments - European Human Rights System - African Human Rights System - International Human Rights in Domestic courts.

### UNIT-V

Contemporary Issues on Human Rights: Children's Rights - Women's Rights - Dalit's Rights - Bonded Labour and Wages - Refugees - Capital Punishment. Fundamental Rights in the Indian Constitution - Directive Principles of State Policy - Fundamental Duties - National Human Rights Commission.

### REFERENCE BOOKS:

1. Basu, Durgadas. 1994. Human rights in Constitutional Law. London: Princeton Hall.

2. Boxi, Upendra. 2007. Human Rights in a Post Human World. New Delhi: Cambridge University Press.
3. Chatyevedi A.N., 1984. Rights of Accused under Indian Constitution. New Delhi: Deep and Deep.
4. Chiranjivi J. 2002. Human Rights in India. New Delhi: Oxford University Press.
5. Das, Aish Kumar. 2004. Human Rights in India. New Delhi: Sarup and Sons.
6. Dossier. 1994. Human Rights Commission, Legal Resources for Social Action. Chennai.
7. Kohli A.S., 2004. Human Rights and Social Work Issues. Madurai: Society for Community Organisation.
8. Lobo, George V. 1994. Human Rights in Indian Studies. New Delhi: Commission for Justice. BATCH 2014
9. Quinn, Fredrick. 2005. Human Rights in Retreat. Madurai: Society for Community Organisation.
10. Rajamuthirulandi. 1998. Human Rights and Constitution. Trichy: Sooriya Publishers.
11. Sawant. P.B. 2004. Human Rights. Madurai: Society for Community Organisation.
12. Shantha Kumar. 2004. Human Rights, Madurai: People's Watch
13. Susan C. 2008. Human Rights and Social Justice in a Global World. New Delhi: Oxford University Press.
14. Tapan, Biswal. 2006. Human Rights – Gender and Environment. New Delhi: Vira Publications.

<b>II – M.COM</b>	<b>E-COMMERCE</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM1017Q</b>
<b>SEMESTER – IV</b>		<b>HRS/WK - 6</b>
<b>CORE-XIII</b>		<b>CREDIT-4</b>

**Objectives:**

- To impart the students with knowledge of web technology and their role in doing business.
- To help the students to Gain an understanding of the legal frame work of E-commerce.

**Course Outcomes:**

**After completing the course the student will be able to:**

**CO1: To understand the knowledge of E-Commerce.**

**CO2: Gaining knowledge on E-Marketing.**

**CO3: Know the E-Payment systems.**

**CO4: Knowledge on Electronic Data Interchanges (EDI).**

**CO5: Conceive legal framework for E-Commerce.**

**UNIT- I: E-Commerce****(15 Hrs)**

Introduction to E-Commerce - E-Trade - E-Business -E-Market – A paradigm shift – Technology Convergence – Advantages and Disadvantages of E-Commerce – E-Business Models – Introduction to Mobile Commerce.

**UNIT-II: E-Marketing****(15 Hrs)**

E- Marketing –Meaning - Channels- E-Marketing Mix – Web Salesmanship – online shopping avenues- Advertising on Network – EDI Architecture and Properties Trading.

**UNIT – III: E-Payment System****(15 Hrs)**

E-Payment System– Types– Business Issues and Economic implications – Components of an effective E-Payment System.

**UNIT- IV: Electronic Data Intercha**

– Sources of documents.

**UNIT- V: Legal Framework****(20 Hrs)**

Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India- Cyber Crimes – Intelligent Web Design.

**TEXT BOOKS**

1. L.T.Joseph, E-Commerce, A managerial perspective, Printice Hall Publications, 2004.
2. Addison Wesley, Frontiers of E-Commerce, Pearson Publications, 2004.

**REFERENCE BOOKS**

1. David Whitley, E-Commerce Strategy, Technology and Application, Tata McGraw Hill Publications, 2004.
2. Dennis P.Curtin, E-Commerce Principles and Introduction Technology, Tata McGraw Hill Publication, 2004
3. Greenstein, Feinman, E-Commerce, Tata McGraw Hill Publications, 2001

**QUESTION PAPER PATTERN:****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part - B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER II	PCM1017Q					TITLE OF THE PAPER: E-COMMERCE					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO 1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	4	4	3	5	4	3	4	5	4.1	
CO2	4	4	3	4	3	4	4	4	4	5	3.9	
CO3	4	5	4	5	4	5	5	5	4	5	4.6	
CO4	5	4	4	4	3	5	4	3	4	5	4.1	
CO5	4	4	3	4	3	4	4	3	4	5	3.8	
<b>Mean Overall Score</b>											<b>4.1</b>	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

<b>II – M.COM</b>	<b>NGO MANAGEMENT</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM1016T</b>
<b>SEMESTER - IV</b>		<b>HRS/WK - 6</b>
<b>CORE-XIV</b>		<b>CREDIT-4</b>

**Objectives**

- To impart knowledge on working in NGOs/effective running of NGOs.
- To help students to learn and teach financial administration and management to the beneficiaries of NGOs.

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: Know the genesis, growth and formation of NGOs.**

**CO2: Understand the organizational structure of NGOs.**

**CO3: Aware NGOs marketing Strategies, Schemes available and FCRA Act.**

**CO4: Knowledge pertaining to formulation of Projects.**

**CO5: Aware the Tax laws related to NGOs**

**Unit I****(20 Hr)**

**Introduction:** NGOs - Definition - Meaning - Characteristics- Advantages - Limitations; formation of NGOs Genesis and Growth; Scope of Operation; Skills Required; Collaboration with Government.

**Unit II****(22 Hr)**

**Organizations and Management:** Administration and Management – Levels of Organization Governing body - Function - By-law - Policies Making; Committees - Scope and Function; Membership - Types - Qualification - Disqualification; Meeting - Quorum - Minutes.

**Unit III****(21 Hr)**

**Marketing and Financial Management of NGOs:** Marketing Strategy for NGOs - Project Mix - Project Addition - Project elimination; Promotion - Need - Methods - Fund Management -Narration- Sources; Grants/Scheme from Government - eligibility- Procedure; Funds from abroad – Procedural guidelines - FCRA - Micro Finance; Maintenance of Accounts - Audit of Accounts.

**Unit IV****(20 Hr)**

**Project Management:** Projects - Definition - Meaning -Objectives - Types ; Process of Project Development - Project Writing - Problems in Project Formulation and Management - Evaluation of Projects - Project Audit.

**Unit V****(22 Hr)**

**NGOs and Tax Laws:** Income tax 1961 - Income - Persons -Assessment year - Previous year; Section 11 (General Deductions) -Section 13 (Forfeiture of Exemption) - Section 34 A & B - Section80G - TDS; Indirect tax liabilities.

**TEXT BOOKS:**

1. Dr. John Santiago Joseph & Louis Manohar, 'Practical Guide to Participative NGO Management', KIDS Trust Publications, TN, India.
2. Goel. S.L. Kumar R. (2008), Administration and Management of NGOs -Text and case Studies. Deep and Deep PVT Ltd., New Delhi.

**REFERENCE BOOKS:**

1. Snehlata Chandra: (2008), Non-Governmental Organizations - Structures, Relevance and function: Kanishka Publishing Distributors, New Delhi.
2. Goyal O.P. (2008), Strategic Management and Policy Issues, Isha Books, NGOs Publisher, Jaipur.
3. Ravi Shankar Kumar Singh: (2008), Role of NGOs in Socio – Economic Development: Abhijeet Publications, New Delhi.

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER I	COURSE CODE:PCM1016T PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: NGO MANAGEMENT					HOURS:5	CREDITS:4
COURSE OUTCOMES	PROGRAMME SPECIFIC OUTCOMES(PSO)										MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	4	3	3	5	2	4	2	2	4	3.2	
CO2	4	4	4	4	4	3	4	3	5	2	3.7	
CO3	4	4	3	4	4	5	4	3	5	5	4.1	
CO4	5	5	5	5	5	5	5	5	5	5	5	
CO5	4	4	3	3	5	3	2	3	5	4	3.3	
Mean Overall Score											3.8	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome.

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

<b>II-M.COM</b>	<b>IMPORT AND EXPORT MANAGEMENT</b>	<b>EPCM1018</b>
<b>SEMESTER-IV</b>	<i>(For the students admitted from the year 2016 onwards)</i>	<b>HRS/WK - 6</b>
<b>ELECTIVE - IV (A)</b>		<b>CREDIT-4</b>

### Objectives

- To fully equip young graduates, aspiring to make carrier in import and export management.
- To improve managerial effectiveness in the field of import and export management.

### Course Outcomes

After completing this course, the student will be able to:

**CO1: Understand the basics of Import and Export Management.**

**CO2: Know the various authorities in Import and Export Management.**

**CO3: Understand the Customs& Central excise Procedures related to exports and Imports, Export Inspection council.**

**CO4: Know the various types of documents and its significant in Export.**

**CO5: Understand the various procedures in Exports.**

#### UNIT - I

**(15 Hrs)**

Export -Import Policy Historical review and current Export - Import policy of the Govt. of India and its implications. Export -Import Licensing - Policy & Procedure, Incoterms.

#### UNIT - II

**(20 Hrs)**

Government Authorities- Department of Commerce, CCI&E, Cabinet committee, Board of Trade, Zonal Advisory Committee, State Govt.CommodityOrganiasation - Export Promotion councils, Commodity Boards, ECGC, Trade fair Authority, FIEO, Exim Bank, DGCI&S, STC, and MMTC etc.Other Committees & Agencies- RBI, Customs & Central Excise Department, Central Warehousing Corporation.

#### UNIT - III

**(15 Hrs)**

Customs & Central Excise :Customs& Central excise Procedures related to exports and Imports, Export Inspection council.

#### UNIT -IV

**(15 Hrs)**

Significance of Export Documents -Type of documents, Trade documents, Regulatory documents.

#### UNIT - V

**(20 Hrs)**

Export procedure -Steps of Export procedure, Banking procedure of Export Documents- Bill of lading, Bill of Exchange, Certificate of Origin, Marine Insurance Policy, Letter of Credit, GR-1 Form, Schemes under Foreign Trade Policy.

**TEXT BOOKS**

1. International Marketing Management – Varshney& Bhattacharya Sultan chand sons, Delhi. 2016
2. Export Marketing – B.S.Rathore& J.S. Rathore, Himalaya Publishing House, Mumbai. 2015

**REFERENCE BOOKS**

1. Foreign Trade Management – Verma&Agrawal, Himalaya Publishing House, Mumbai. 2015
2. Foreign Trade Management in India – M.L. Verma Vikas Publishing, Delhi. 2014
3. Export Management – R. Sharma, Lakshmi Narayan Agarwal Education, Publishers Agra. 2005
4. Export Import Procedures & Documentation-Khushpat S. Jain, Himalaya publishing House Delhi. 2015

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V	COURSE CODE: EPCM1018 PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: IMPORT AND EXPORT MANAGEMENT					HOURS: 6	CREDITS:4
	PROGRAMME SPECIFIC OUTCOMES(PSO)											MEAN SCORE OF CO'S
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	5	5	5	5	5	5	5	
CO2	5	4	5	4	5	4	5	4	4	4	4.4	
CO3	4	4	4	4	3	5	5	4	4	4	4.1	
CO4	3	4	3	4	3	4	3	4	4	4	3.6	
CO5	4	2	4	4	3	4	3	4	3	3	3.4	
Mean Overall Score											4.1	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High



<b>II – M.COM</b>	<b>INTERNATIONAL BUSINESS</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>EPCM1018A</b>
<b>SEMESTER - IV</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE - IV (B)</b>		<b>CREDIT-4</b>

**Objectives:**

- To understand the international forces affecting the business.
- To know the effects of internationalization.

**Course Outcomes**

**After completing this course, the student will be able to:**

**C01: Know the basics of international business and cultural environments.**

**C02: Gain knowledge in country evaluation and selection.**

**C03: Understand and evaluate impact of the multinational enterprise.**

**C04: Familiarize with international financial management, strategies and human resource management.**

**C05: Acquire in depth knowledge of recent development in international business.**

**Unit-I: (15 Hrs)**

International business: An Overview- Means of engaging in International Business - External Influence of International Business – The Human and Cultural Environments facing Business – Political Influence on International Business.

**Unit-II: (15 Hrs)**

Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – Company Consideration

**Unit-III: (15 Hrs)**

Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business.

**Unit-IV: (20 Hrs)**

International Financial Management – Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing And Production Strategies – Human Resource Management.

**Unit-V: (20 Hrs)**

Recent Development in International Business – E-Business Strategy – Global Supply Chain Management. International Logistic and Distribution – Designing Organizations for International Environment.

**TEXT BOOKS:**

1. John d. Daniels & lee h Radebough: international business (Addision – WeselyPublication Company)
2. Roger Bennett International Business, (Pearson Education).

**REFERENCES BOOKS:**

1. Anant K, Sundaram J, Steward Black: The International Business Environment – Text and Cases (Prentice Hall of India Private Limited).
2. Apte, P.G: International Financial Management (Tata McGraw Hill).

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part - B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER IV	COURSE CODE: EPCM1018A					TITLE OF THE PAPER: INTERNATIONAL BUSINESS					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	5	4	3	5	3	5	5	4	4	4.2	
CO2	3	4	3	4	4	4	4	5	5	3	3.9	
CO3	4	3	4	3	4	4	4	4	3	3	3.6	
CO4	3	3	4	4	3	3	3	4	4	4	3.5	
CO5	4	4	5	4	4	4	4	4	4	3	4.0	
Mean Overall Score											3.84	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**M.Phil. Board**

The board of studies meeting for M.Phil Commerce was held in the department of commerce, St. Joseph's College of Arts & Science (Autonomous), Cuddalore on 9<sup>th</sup> March 2019 at 11.00.p.m.

**Members present:**

1. Dr.I.Savarimuthu - Chairman, Head, PG & Research Dept. Of Commerce,St.Joseph's College of Arts & Science (Autonomous), Cuddalore- 1.
2. Dr.Sr.Christina Bridget - University Nominee, Principal & Head, Dept. of Commerce, Holy Cross College, Trichy.
3. Dr.C.Paramasivan- External Subject Expert, Assistant Professor, PG & Research Department of Commerce, Periyar EVR College (Autonomous),Trichy.
4. Mr.K.Sridhar- Subject Expert (Corporate Sector), Chartered Accountant,Sridhar Krishnamurthy Associates, Chennai.
5. Mr.T.Vigneshwaran – AlumniPracticing Cost & Management Accounting, Pondicherry.
6. Dr.R.Krishnakumar
7. Mr.P.Vathianadane
8. Dr.A.Radhakrishnan
9. Mr.P.Benjamin Rosario

It is resolved that no change in the syllabi is required.

**CHOICE BASED CREDIT SYSTEM  
CURRICULAM TEMPLATE- 2017 -2018 BATCH**

<b>Year/ Semester</b>	<b>Subject</b>	<b>Paper</b>	<b>Code</b>	<b>Title of the Paper</b>	<b>Hrs</b>	<b>Credit</b>
I Year I Semester	Core	1	MCM101	Research methodology	9	5
	Core	2	MCM102B	Human Resource Management	9	5
I Year II Semester				Project Work/Dissertation With viva voce		

**PROGRAMME SPECIFIC OUTCOME**

**M.Phil**

**PSO1: This programme has been designed to develop Critical, Analytical, and Cognitive skills among the Students.**

**PSO2: This programme aims at inculcating positive attitude and self confidence among the students to face the challenges of life**

**PSO3: This programme aims at motivating the Students to enhance the knowledge in Research.**

**PSO4: Students are trained to learn and acquire knowledge on Innovative methods . in Teaching and Learning Process**

**PSO5: Leadership qualities and organizing capacity are developed by encouraging the students in different programme.**

<b>M.PHIL</b>	<b>RESEARCH METHODOLOGY</b> <i>(For the students admitted from the year 2015 onwards)</i>	<b>MPCM101</b>
<b>SEMESTER - I</b>		<b>HRS/WK - 9</b>
<b>CORE-1</b>		<b>CREDIT-5</b>

**Objectives:**

- To impart the students with knowledge in exposing in the field of research by both theoretical and practical.
- To give exposure to the scholars on Contemporary issues in Human Resource Management Practices at National and International Level and enable them to Conduct Research.
- 

**Course Outcomes**

**After completing this course, the student will be able to:**

**CO1: Understand the basic concepts of Research and Research Design**

**CO2: Formulate hypotheses for the research**

**CO3: Make data collection through Framing Questionnaire and interview schedule**

**CO4: Apply different statistical tools for data analysis in research.**

**CO5: Interpret the results of the research and write research report.**

**UNIT: I****(15 Hrs)**

Meaning of research and scope of research methodology- Stakeholder's of social research – Ethical consideration – Significance of research in social and business science - Identification of the problem area – Selection of the problem – Formulation of research questions – Pilot study – Meaning and components of research design – Review of literature purpose.

**UNIT: II****(15 Hrs)**

Meaning and role of hypothesis – Structure of hypothesis: concept, construction and variables – the relationship between variables – Types of hypothesis – Strong and weak hypothesis – Sampling theory – Sampling methods and techniques – Sample size – Sample error.

**UNIT: III****(20 Hrs)**

Data collection – Sources: primary and secondary – Data matrix – Unit of data collection and unit of data analysis – Methods and tools of data collection: interview and questionnaires and their types – Observation and its types – Audio visual aids in data collection – Scaling and testing techniques – Reliability and validity of instrument – Uses of information technology in data collection.

**UNIT: IV****(20 Hrs)**

Data analysis – Analysis of quantitative data: descriptive statistics – Inferential statistic – Test of significant – Parametric and nonparametric test – Presentation of data –

Computer software for quantitative data analysis. Analysis of qualitative data: data reduction, data display and conclusion drawing – Saturation – Conceptual mapping – Computer software for qualitative data analysis – Interpretation – Explanation theorization.

**UNIT: V****(15 Hrs)**

Report writing – Meaning techniques and precautions of interpretation – Significance of report writing – Target audience – Different steps in writing report – Layout of research report – Types: technical report, popular report – Mechanics of writing a research report.

**TEXT BOOKS**

1. C.R. Kothari (2012), Research Methodology- Methods and Techniques, New age International Publishers, New Delhi.
2. Dr.D. Amarchand, (2000) Research Methods in Commerce, Emerald Publications, Chennai.

**REFERENCE BOOKS**

1. Paneerselvam.R. - “Research Methodology” Prentice Hall of India, New Delhi, 2004.
2. Krishnaswami .O.R. – “Methodology of Research in Social sciences” Himalaya Publishing House, Mumbai.
3. P.Saravanavel. Research Methodology. Margam Publication , Chennai.

**QUESTION PAPER PATTERN****Theory 60% Problem 40%****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all units with equal weightage.

SEMESTER I	COURSE CODE: MPCM 101 PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: <b>RESEARCH METHODOLOGY</b> PROGRAMME SPECIFIC OUTCOMES(PSO)					HOURS: 9	CREDITS:5
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	MEAN SCORE OF CO'S	
	CO1	4	5	4	4	4	4	5	5	5	5	4.5
CO2	5	5	4	4	5	5	5	5	5	5	4.8	
CO3	4	5	4	4	5	3	4	5	5	4	4.3	
CO4	4	5	5	5	5	5	4	5	4	5	4.7	
CO5	5	3	3	5	3	5	5	3	3	4	3.9	
Mean Overall Score											4.44	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome,

<b>M.PHIL</b>	<b>HUMAN RESOURCE MANAGEMENT</b> <i>(For the students admitted from the year 2015 onwards)</i>	<b>MPCM102</b>
<b>SEMESTER - I</b>		<b>HRS/WK - 9</b>
<b>CORE-2</b>		<b>CREDIT-5</b>

**Objectives:**

- To enable the students to understand the Human resource management concepts and principles
- To create an awareness about the existing HR practices of the companies in India

**Course Outcomes:**

**After completing the course the student will be able to:**

**CO1: Know the basic principles and practices of Human Resource Management.**

**CO2: Assimilate various dimensions of training and development.**

**CO3: Know the performance appraisal and reward management in HRM.**

**CO4: Carryout research in HRM to identify Cultural factors, HR audit and international HRM.**

**CO5: Understand various contemporary issues in HRM like sexual harassment and E-HRM**

**UNIT – I**

**(20 Hrs)**

Human resource management- Meaning, Definition, Nature, Scope, Objectives and Importance. HRM and competitive advantage, Qualities of a good personnel manager, Roles of HR Manager, Functions of HR manager. Personnel policy- Meaning, Types, Characteristics, Formulation and evaluating its impact. Strategic HRM- Benefits of strategic HRM (SHRM)- Nature, Benefits, Barriers, Typical HR Strategies.

**UNIT-II**

**(15 Hrs)**

Training and development- Meaning, Need and Objectives, Determining training needs, Selection of trainees and trainers, Methods of training, Evaluation of training programme, how to make training effective.

**UNIT III**

**(15 Hrs)**

Performance appraisal and reward management concept-traditional and nontraditional methods of performance appraisal – BOS, BARS, 360 degree performance appraisal - financial and non-financial rewards.

**UNIT IV**

**(15 Hrs)**

HR Audit - HR Research – HR Accounting- HR Information System – HR and the Globalization of Business, The Global Challenges – International HRM - Cultural factors and HRM, Need for Cultural Training. International Recruitment Policy, International Labour Management Relations.

**UNIT V****(20 Hrs)**

Contemporary issues in HRM – Introduction, Sexual Harassment – Forms and categories of Sexual Harassment, Factors Affecting Sexual Harassment, Reactions of Victims, Negative Impact of Sexual Harassment. Employer as a Brand – Becoming an Employer of Choice. Talent Management – Career Planning and Management.

Work Life Balance – E-HRM – Meaning, Types, objectives, Advantages and Disadvantages of E-HRM, Scope of E-HRM.

**TEXT BOOKS**

1. C. B. Mamoria, V.S.P Rao, Personnel Management , Himalaya Publication, Mumbai, 2014
2. SubaRao and VSP Rao, Personnel/Human Resource Management, Konark publishers, 1997

**REFERENCE BOOKS**

1. R.S. Dwivedi, Managing Human Resources, galgotia pub, 2002
2. L.M.Prasad, Organisational Behaviour ,Sultan chand& sons
3. Fredluthans, Organastional Behaviour, Tata McGraw hill , 2005
4. Stephen P. Robbins, Organisational Behaviour, Prentice hall, 1994
5. H. Kaushal, Human Resource Development, Mac Milan, 2004
6. Darrel ray and Howard Bronstein, Teaming up, Tata McGraw hill, 1995
7. P.C.Tripathi, Personnel Management and Industrial Relations, Sultanchand& sons
8. K. Ashwathappa , Human Resource and Personnel Management, Tata McGraw hill , 2006

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all units with equal weightage.

MPHIL	MPCM102					TITLE OF THE PAPER: HUMAN RESOURCE MANAGEMENT					HOURS:9	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO 1	PSO2	PSO3	PSO4	PSO 5		
CO1	5	4	4	4	5	5	3	5	5	5	4.5	
CO2	4	5	5	5	4	4	2	5	5	5	4.4	
CO3	5	4	4	4	4	5	3	4	4	5	4.2	
CO4	5	4	4	4	4	5	3	4	4	5	4.2	
CO5	4	4	5	4	4	5	3	4	4	4	4.1	



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Mean Overall Score	4.3
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This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Out