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



PG & RESEARCH DEPARTMENT OF COMMERCE

SYLLABUS 2016-2017

M.COM
CURRICULAM TEMPLATE - 2016 -2017 BATCH

Year/ Semester	Subject	Title of the paper	Sub Code	Hours	Credit
I YearI Semester	Core	Quantitative Techniques	PCM701A	6	5
	Core	Consumer Behaviour	PCM702Q	6	4
	Core	Insurance and Risk Management	PCM703T	6	4
	Core	Strategic Management	PCM704S	6	4
	Elective - I	(a) Managerial Economics (Or)	EPCM705S	6	4
(b) Mathematical Economics		EPCM705A			
I YearII Semester	Core	Financial Management	PCM806T	6	5
	Core	Legal Environment of Business	PCM807T	6	4
	Core	Small and Medium Enterprise Management	PCM808T	6	4
	Core	Advanced Accounting	PCM809P	6	5
	Elective - II	(a) Business Environment and Policy (Or)	EPCM810Q	6	4
		(b) Security Analysis and Portfolio Management	EPCM810A		
II YearIII Semester	Core	Human Resource Development	PCM911T	6	4
	Core	Research Methodology	PCM912Q	6	5
	Core	Income Tax Law	PCM914T	5	5
	Core	International Marketing	PCM915Q	5	4
	Elective - III	(a) Computerized Accounting (Practical) (or)	PCMP913S	6	4

		(b) Advanced Cost & Management Accounting	EPCM913A		
	Compulsory	Human Rights	ECHR901S	2	1

II YearIV Semester	Core	E-Commerce	PCM1017Q	6	4
	Core	NGO Management	PCM1016T	6	4
	Elective - IV	(a) Import and Export Management (Or)	EPCM1018	6	4
		(b) International Business	EPCM1018A		
		Internship Training	JPC1019S		6
		Project Work And Viva - Voce	JPCM1020		6
					90

I – M.COM	CONSUMER BEHAVIOUR For the student admitted in the year 2016	PCM702Q
SEMESTER - I		HRS/WK - 6
CORE-1		CREDIT-

Objectives:

1. 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.
2. To provide comprehensive insights into understanding the motivations and decision making process of the consumers by using marketing management techniques.

UNIT I: Introduction to Consumer Behaviour and Consumer Modelling

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

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

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

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: 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. 2nd edition, Consumer Behaviour in Indian Perspective (text and cases), Himalaya Publishing House, Mumbai, 2011
2. Leon G. Schiffman, Leslie Lazar Kanuk, 9th edition, Consumer Behaviour, Pearson Education, Delhi, 2008

REFERENCE BOOKS:

1. Michael R. Solomon, Consumer Behaviour Buying, Having and Being, 8th 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, 200

QUESTION PAPER PATTERN:

Time: 3 Hours

Marks: 75

- 1) Part - A = 6x 5 = 30 Marks – Five Questions with Internal Choice.
- 2) Part - B = 3x15 = 45 Marks – Three Out of Five – Open Choice.

I – M.COM	INSURANCE AND RISK MANAGEMENT For the student admitted in the year 2016	PCM703T
SEMESTER - I		HRS/WK - 6
CORE-2		CREDIT-

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.

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 BOOK:

1. P.K. Gupta: Insurance & Risk Management, Himalaya Publishing House: Mumbai

REFERENCE BOOKS:

1. Harrington. Niehaus: Risk Management & Insurance, McGraw Hill: New York.
2. P.K. Gupta: Insurance & Risk Management, Himalaya Publishing House: Mumbai.
3. George E. Rejda: Principles of Risk Management & Insurance, Pearson: New Delhi.

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

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

I – M.COM	STRATEGIC MANAGEMENT For the student admitted in the year 2016	PCM704S
SEMESTER - I		HRS/WK - 6
CORE-3		CREDIT-

Objectives:

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

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, 2014

REFERENCE BOOKS

- 1 Strategic Management: The Indian Context, R Srinivassan PHI, 2014
- 2 Strategic Management- N Chandrasekaran& PS Anthanaraynan, Oxford University press, 2011
- 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 (Addision – 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, 2005)

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

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

I – M.COM	FINANCIAL MANAGEMENT For the student admitted in the year 2016	PCM806T
SEMESTER – II		HRS/WK - 6
CORE-4		CREDIT-

Objectives:

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

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-10th Edition.
- 2) Financial Management-**I.M.Pandey**-Published by Vikas Publishing house Pvt. Ltd.-Noida-19th Edition.
- 3) Financial Management-**A.Murthy**-Published by Margham Publications-Chennai-5th Edition.

REFERENCE BOOKS:

- 1) Financial Management **P.Periasamy**-Published by Tata McGraw-Hill Education Private Limited-New Delhi-6th Edition.
- 2) Financial Management (Text and Cases)-**Eugene F. Brigham and Michael C. Ehrhardt**-Published by Cengage Learning India Pvt. Ltd.- 8th Edition.
- 3) Fundamentals of Financial Management-**Bhabatosh Banerjee**- Published by PHI Learning Private Ltd.- New Delhi-8th Edition.
- 4) Financial Management **Jonathan Berk, Peter DeMarzo and Ashok Thampy**- Dorling Kindersley (India) Pvt. Ltd.,-Noida-5th Revised Edition.

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

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

I – M.COM	LEGAL ENVIRONMENT OF BUSINESS For the student admitted in the year 2016	PCM807T
SEMESTER – II		HRS/WK - 6
CORE-5		CREDIT-

Objectives:

To provide an understanding of laws to manage the business in better manner.

UNIT -I Partnership Act

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

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

UNIT –III Industrial Dispute Act

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

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

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 2011.
2. Industrial Law – P.C.Tripathi

REFERENCE BOOKS

1. Industrial Law – Dr.M.R.Sreenivasan ,Margam publications.
2. Industrial Relations in India – Ratnasen,Macmillan India,2011.

QUESTION PAPER PATTERN:

Time: 3 Hours

Marks: 75

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

I – M.COM	SMALL AND MEDIUM ENTERPRISE MANAGEMENT	PCM808T
SEMESTER – II		HRS/WK - 6
CORE-6		CREDIT-
For the student admitted in the year 2016		

Objective

To enable the students to get a practical knowledge to start small business.

UNIT-I SMALL AND MICRO ENTERPRISES (15 Hrs)

Meaning and definition, objectives, classifications, characteristics, scope, role of small enterprises in economic development, performance of small scale sector and problems of small enterprises.

UNIT-II INCENTIVES AND SUBSIDARIES (15 Hrs)

Incentives And Subsidies – Meaning – Role Of Incentives And Subsidies -Incentives And Subsidies Of State And Central Governments – Aims Promotion In Backward Areas – Industrial Estates.

UNIT-III POLICIES AND INSTITUTIONS FOR PROMOTING SMALL ENTERPRISES (15 Hrs)

Industrial resolution policies, SSI'S in five year plans, recent initiatives, other policies measures, tax benefits to SSI incentives and subsidies.

UNIT-IV FINANCING SMALL ENTERPRISES (15 Hrs)

Financial planning-need, classification of financial needs, sources of finance, capital structure, factors determine capital structure, term-loans, venture capital, export finance, factoring, trade credits and control of financial resources.

UNIT-V: ISSUES AND INDUSTRIAL SICKNESS IN SMALL ENTERPRISES (15 Hrs)

Management problems, financial problems, marketing problems and issues. Operational management problems, human resource development problems sickness in small enterprises-signals and causes of industrial sickness and corrective measures.

TEXT BOOKS:

1.Jaishreesuresh – Entrepreneurship Development

2.Dr.S.SKhanka , Entrepreneurial Development, Sultan chand company Ltd, 2010.

REFERENCE BOOKS:

1. Prasanna Chandra- Project Preparation , Appraisal, Implementation, Tata McgrawHill, New Delhi.
2. G.N.Pande- A Complete Guide To Successful Entrepreneurship- VikasPublishingHouse, New Delhi
3. C B Gupta &Srinivasan : Entrepreneurship Development in India, Sultan Chand.
4. A Gupta : Indian Entrepreneurial Culture, New Age International.
5. Tandon B.C.-Environment And Entrepreneur, Chugh Publications, Allahabad

QUESTION PAPER PATTERN:

Time: 3 Hours

Marks: 75

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

I – M.COM	ADVANCED ACCOUNTING For the student admitted in the year 2016	PCM809P
SEMESTER – II		HRS/WK - 6
CORE-7		CREDIT-

Objective:

Learning of Company Accounting & Procedure to prepare the different types of accounts.

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-V: 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 -III: INSURANCE COMPANY ACCOUNT (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).

UNIT -IV: 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 -V: 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).

TEXTBOOKS:

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

REFERENCE BOOKS:

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

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

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

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

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.

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.

I- M.COM	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT <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.

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-Portfolio 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.Prasana 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 andPortfolio 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 andPortfolio Management, S.Chand and Company Ltd, New Delhi.
- 5.Graham and Dodd, (2010), Investment, Tata McGraw – Hill PublishingCompany 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.

I – M.COM	HUMAN RESOURCES DEVELOPMENT For the student admitted in the year 2016	PCM911T
SEMESTER – III		HRS/WK - 6
CORE-8		CREDIT-

Objective

To learn about the various mechanisms in HRD that contributes to the competencies of people in an organization.

UNIT-I HUMAN RESOURCE DEVELOPMENT

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

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

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

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

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 BOOK:

1. P.SubbaRao-Personnel &HRM(Text &cases). Revised Ed.2010,2011. Himalaya Publishing House Pvt. Ltd., Mumbai-400 004.

REFERENCE BOOK:

- 1 C.B.Mamoria and V.S.P.Rao-Personnel management (text &cases)- Ed.2014. Himalaya Publishing House Pvt. Ltd., Mumbai-400 004.
- 2 Dr.S.S.Khanka- Human Resource Management (text &cases)-S.Chand& Company pvt Ltd., NEW Delhi.

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

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

II – M.COM	RESEARCH METHODOLOGY	PCM912Q
SEMESTER - III		HRS/WK - 6
CORE-9		CREDIT-

Objective:

To impart the students with knowledge in exposing in the field of research by both theoretical and practical.

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.

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:**Time: 3 Hours****Marks: 75**

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

II – M.COM	COMPUTERIZED ACCOUNTING(PRACTICAL) For the student admitted in the year 2016	PCM913S
SEMESTER – III		HRS/WK - 6
CORE-10		CREDIT-

Objective:

To enable students to acquaint theoretical and practical knowledge about the accounting package TALLY.

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. VAT Analysis.
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, 2006, Chennai – 34.

QUESTION PAPER PATTERN:

Time: 3 Hours

Lab 60% Theory 40%

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

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

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.

II – M.COM	INTERNATIONAL MARKETING For the student admitted in the year 2016	EPCM915Q
SEMESTER - III		HRS/WK - 6
CORE-11		CREDIT-

Objective:

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

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.

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 = $6 \times 5 = 30$ Marks – Five Questions with Internal Choice.
- 2) Part – B = $3 \times 15 = 45$ Marks – Three Out of Five – Open Choice.

II – M.COM	INCOME TAX LAW For the student admitted in the year 2016	EPCM914T
SEMESTER - III		HRS/WK - 6
CORE-12		CREDIT-

Objective :

To enable the students to understand basic concepts of Income Tax

To Understand the Provisions of various Heads of Income and procedure for assessment.

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 judgement 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 BOOK

1. Gaur & Narang—Income Tax Law & Practice, Kalyani Publications 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 2nd Magma Publication
3. Dr. H C Mehrotra- Income Tax Law & Practice Sri Venkateswara Publication

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

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

II – M.COM	E-COMMERCE For the student admitted in the year 2016	PCM1017Q
SEMESTER - IV		HRS/WK - 6
CORE-13		CREDIT-

Objective:

To impart the students with knowledge of web technology and their role in doing business.

UNIT- I: E-Commerce

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

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

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

UNIT- IV: Electronic Data Interchange (EDI)

EDI – Definition – Objectives- Standards –Applicability – Approving authority- Cross Index and related documents – Sources of documents.

UNIT- V: Legal Framework

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 = $6 \times 5 = 30$ Marks – Five Questions with Internal Choice.
- 2) Part - B = $3 \times 15 = 45$ Marks – Three Out of Five – Open Choice.

II – M.COM	NGO MANAGEMENT For the student admitted in the year 2016	PCM1016T
SEMESTER - IV		HRS/WK - 6
CORE-14		CREDIT-

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.

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 - Section 80G - TDS; Indirect tax liabilities.

TEXT BOOK:

1. Dr. John Santiago Joseph & Louis Manohar, 'Practical Guide to Participative NGO Management', KIDS Trust Publications, TN, India.

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.
4. Goel. S.L. Kumar R. (2008), Administration and Management of NGOs -Text and case Studies. Deep and Deep PVT Ltd., New Delhi.

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

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

II-M.COM	IMPORT AND EXPORT MANAGEMENT For the student admitted in the year 2016	
SEMESTER-IV		HRS/WK - 6
CORE-15		CREDIT-

UNIT - I

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

Government Authorities– Department of Commerce, CCI&E, Cabinet committee, Board of Trade, Zonal Advisory Committee, State Govt.Commodity Organisation – 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

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

UNIT -IV

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

UNIT - V

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
2. Export Marketing – B.S.Rathore& J.S. Rathore
3. Foreign Trade Management – Verma&Agrawal
4. Foreign Trade Management in India – M.L. Verma
5. Export Management – R. Sharma
6. Export Import Procedures & Documentation-Khushpat S. Jain

QUESTION PAPER PATTERN:

Time: 3 Hours

Marks: 75

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

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

Objectives:

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

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.