

**SRI SARADA COLLEGE FOR WOMEN
(AUTONOMOUS),
Reaccredited with 'A' Grade by NAAC
Affiliated to Periyar University
Fairlands, SALEM- 636 016**



DEPARTMENT OF COMMERCE

**OUTCOME BASED SYLLABUS
M.Com. 2020-21**

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM-16.

DEPARTMENT OF COMMERCE

M. Com.

COURSE STRUCTURE UNDER CBCS

(For the students admitted for 2020-21)

Total Credits: 90 + 14*

For Students Admitted in 2020-21

I SEMESTER

Course	Course Title	Code	Hrs./Week	Credits
Core Course – I	Marketing Management	20PCOC1	5	4
Core Course – II	Accounting for Managerial Decisions	20PCOC2	5	5
Core Course – III	International Business	20PCOC3	5	4
Core Course – IV	Business Environment	20PCOC4	5	4
Core Course – V	Multimedia	20PCOC5	5	3
Core Course Practical – I	Multimedia	20PCOQC1	5	3
	Productive Preparation for NET/SET	20PCOSC1		1
Extra Skills				
<ul style="list-style-type: none"> • <i>Productive Preparation for CBSC NET/SET/JRF – I (Self-study – 1 Credit extra)</i> • <i>Articulation and Idea Fixation Skills – 6 Hours per Semester (out of college hours)</i> • <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i> • <i>Physical Fitness Practice – 20 Hours per Semester (out of college hours – 1 Credit extra)</i> 				
Total			30	23+3*

II SEMESTER

Course	Course Title	Code	Hrs./Week	Credits
Core Course – VI	Entrepreneurial Development	20PCOC6	4	3
Core Course – VII	Advanced Costing	20PCOC7	6	5
Core Course – VIII	Quantitative Techniques for Business Decisions	20PCOC8	6	4
Core Course – IX	Business Taxation	20PCOC9	4	3
Core Course Practical – II	Advanced Tally	20PCOQC2	4	3
Elective – I		20PCOEC1	4	2
Human Rights	Human Rights	20PHRSC	2	2
	Productive Preparation for NET/SET	20PCOSC2		1
Extra Skills				
<ul style="list-style-type: none"> • <i>Productive Preparation for CBSC NET/SET/JRF – II (Self-study – 1 Credit extra)</i> • <i>Articulation and Idea Fixation Skills – 6 Hours per Semester (out of college hours – 1 Credit extra)</i> • <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i> • <i>Physical Fitness Practice – 20 Hours per Semester (out of college hours – 1 Credit extra)</i> 				
Total			30	22+4*

For Students Admitted in 2019-20
III SEMESTER

Course	Course Title	Code	Hrs./Week	Credits
Core Course – X	Business Research Methods	19PCOC10	5	4
Core Course – XI	Income Tax Law and Practice	19PCOC11	6	5
Core Course – XII	Advanced Corporate Accounting	19PCOC12	6	6
Elective – II		19PCOEC2	4	2
Elective – III		19PCOEC3	5	3
Extra Disciplinary Course	Management Accounting	19PCOEDC	4	4
	Productive Preparation for NET/SET	19PCOSC3		1
Extra Skills				
<ul style="list-style-type: none"> • <i>Productive Preparation for CBSC NET/SET/JRF –III (Self-study – 1 Credit extra)</i> • <i>Articulation and Idea Fixation Skills – 6 Hours per Semester (out of college hours)</i> • <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i> • <i>Physical Fitness Practice – 20 Hours per Semester (out of college hours – 1 Credit extra)</i> • <i>Preparation for the project – 5 Hours per Week (Out of College hours)</i> 				
Total			30	24+3*

IV SEMESTER

Course	Course Title	Code	Hrs./Week	Credits
Core Course – XIII	Financial Management	19PCOC13	6	6
Core Course – XIV	Advanced Banking	19PCOC14	6	5
Elective – IV		19PCOEC4	6	3
Elective – V		19PCOEC5	6	3
	Productive Preparation for NET/SET	19PCOSC4		1
Core Course – XV	Project and Viva-Voce	19PCOPC	6	4
Extra Skills				
<ul style="list-style-type: none"> • <i>Productive Preparation for CBSC NET/SET/JRF – IV (Self-study – 1 Credit extra)</i> • <i>Articulation and Idea Fixation Skills – 6 Hours per Semester (out of college hours – 1 Credit extra)</i> • <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i> • <i>Physical Fitness Practice – 20 Hours per Semester (out of college hours – 1 Credit extra)</i> 				
Total			30	21+4*

- *Free and Open Source Software (FOSS) – 2 Hours per Semester (out of college hours)*

* *Extra Credit*

ELECTIVES OFFERED

Semester II: Elective – I

SUBJECTS	CODE	HOURS / WEEK	CREDITS
E-Commerce	20PCOEC1	4	2
E-Marketing	20PCOEC1A	4	2

Semester III: Elective – II

SUBJECTS	CODE	HOURS / WEEK	CREDITS
Human Resource Management	19PCOEC2	4	2
Industrial Relations	19PCOEC2A	4	2

Semester III: Elective – III

SUBJECTS	CODE	HOURS / WEEK	CREDITS
Principles and Practice of Insurance	19PCOEC3	5	3
International Business Environment	19PCOEC3A	5	3

Semester IV: Elective – IV

SUBJECTS	CODE	HOURS / WEEK	CREDITS
Investment and Portfolio Management	19PCOEC4	6	3
Security Analysis and Portfolio Management	19PCOEC4A	6	3

Semester IV: Elective – V

SUBJECTS	CODE	HOURS / WEEK	CREDITS
Organizational Behaviour	19PCOEC5	6	3
Service Marketing	19PCOEC5A	6	3

Extra Disciplinary Course (For PG Non Commerce Students)

SUBJECTS	CODE	HOURS / WEEK	CREDITS
Management Accounting	19PCOEDC	4	4
Cost Accounting	19PCOEDCA	4	4

M.COM.

PROGRAMME OUTCOMES

- PO1*** To enhance the employability skills of the students to realize potential for industrial requirements
- PO2*** To demonstrate effective communication skills to become competent teachers
- PO3*** To inculcate research culture among the students with deep understanding and insights
- PO4*** To equip the students with multi-dimensional thought process to attain professional expertise
- PO5*** To train the students with positive attitude to situations and complexities in the field of business environment

PROGRAMME SPECIFIC OUTCOMES

- PSO1** To develop the commerce skills and knowledge for the proficiency of students in various areas of commercial activities.
- PSO2** To inculcate academic efficiency among the students to improve their communication and teaching skills.
- PSO3** To enhance knowledge to take up competitive examinations for pursuing their career.
- PSO4** To imbibe skills and knowledge to undertake projects thus enabling them to pursue their research work.

- L.M.Prasad and Usha Prasad-Management Information System, Sultan Chand & Sons, New Delhi, 2005.(Unit V)

Books for Reference:

- Peter Doyle & Philip Stern –Marketing Management and Strategy – Financial Times, Prentice Hall, 2006.
- V.S. Ramasamy and S. Namakumari-Marketing Management, McMillan, Delhi, 2009.
- Stanton, J. William- Fundamentals of Marketing, McGraw Hill, Chennai, 1984.
- Czinkota Kotabe- Marketing Management, Vikas Publishing House, New Delhi, 2002.

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

CO Number	CO Statement	Knowledge Level
1.	Sharpen understanding of marketing concepts, the marketing process, functions and marketing environment.	K1,K2
2.	Develop knowledge on consumer behaviour and determine the best approach to segment a specific market.	K2,K3
3.	Familiarize about pricing policies, pricing strategies and marketing research.	K1,K2
4.	Gets an exposure regarding channel management and promotional mix.	K2,K3
5.	Develop an idea with relevance to marketing information system.	K1,K2

K1- Remember, Understand, K2- Apply, Analyse, K3- Evaluate, Create

Mapping of COs with POs/ PSOs

PO/ PSO CO	PO					PSO			
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	M	M	M	M	M	S	S	S	S
CO2	M	M	M	M	M	S	S	M	M
CO3	S	S	S	S	S	M	M	M	M
CO4	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S

S- Strong, M- Medium, L- Low

Programme Title : M.Com.
Course Title : ACCOUNTING FOR MANAGERIAL DECISIONS
Course Code : 20PCOC2 Hours / Week: 5 Credit: 5
Semester : I Batch: 2020 - 21

Course Objectives :

1. To provide a penetrating and comprehensive analysis of the concepts, theories and techniques which is an important source of financial information for internal decision making.
2. To know how accounting information can be used by the managers in performing their managerial functions of planning and controlling.

SYLLABUS

UNIT - I **No. of Hours: 12**

Accounting for Managerial Decision - Meaning, Scope and Importance - Distinction between Financial Accounting and Management Accounting, Management Accounting and Cost Accounting - Responsibility Accounting - Human Resource Accounting (Theory Only).

UNIT - II **No. of Hours: 12**

Analysis and Interpretation of Financial Statements: Comparative Statements, Common Size Statements, Trend Analysis and Ratio Analysis - Significance of Ratios - Uses and Limitations.

UNIT - III **No. of Hours: 12**

Fund Flow analysis and Cash Flow analysis - Difference between Fund Flow and Cash Flow Statements.

UNIT - IV **No. of Hours: 12**

Budgeting - Meaning and Concept - Essentials of Good Budgeting - Types of Budgets - Sales, Production, Material Purchase Budgets - Flexible Budget - Cash Budget - Zero Base Budgeting.

UNIT - V **No. of Hours: 12**

Standard Costing - Techniques - Different Variances and their Analysis - Relevance of Variance Analysis to Management Decisions - Inflation Accounting. (Theory only)

Note:

Distribution of marks between Theory and Problem shall be 20% and 80% respectively.

Programme Title : M.Com.
Course Title : INTERNATIONAL BUSINESS
Course Code : 20PCOC3 Hours / Week: 5 Credit: 4
Semester : I Batch: 2020 - 21

Course Objectives :

1. To familiarise with the concepts and importance of international business.
2. To provide an understanding of global business operations.
3. To acquire knowledge about foreign trade promotion measures and organizations.

SYLLABUS

UNIT – I

International Business – Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

UNIT – II

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

UNIT – III

Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sales prospects.

UNIT – IV

Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects, and problems – Important documents used in foreign trade.

UNIT – V

Foreign Trade Promotion Measures and Organizations in India - Special economic zones (SEZs) and export oriented units (EOUs) Measures for promoting foreign investments into and from India - Indian joint ventures and acquisitions abroad.
Financing of foreign trade and payment terms – sources of trade finance - forms of payment.

Books for Reference:

1. Francis Cherunilam, International Business, Prentice Hall India Learning Private Limited, 2010.

Programme Title : M.Com.
Course Title : BUSINESS ENVIRONMENT
Course Code : 20PCOC4 Hours / Week: 5 Credit: 4
Semester : I Batch: 2020 - 21

Course Objectives :

1. To gain knowledge about various elements of business environment.
2. To know about the Consumer Protection Act and Provisions.
3. To gain knowledge about the social responsibilities of business.

SYLLABUS

UNIT - I No. of Hours: 12

Business Environment - Meaning - Nature - Importance, Elements and Components - Business Strategy and its relation to Environment.

UNIT - II No. of Hours: 12

Economic Environment - Legal, Political, Social and Cultural Environment - International Environment.

UNIT - III No. of Hours: 12

Consumer Protection - Consumer Protection Act - Important Provisions - Environment Protection.

UNIT - IV No. of Hours: 12

Policy Environment: Liberalization and Globalization, Second Generation Reforms, Industrial Policy and Implementation - Industrial Growth and Structural Changes.

UNIT - V No. of Hours: 12

Social Responsibilities of Business - Meaning and Concept - Social Audit.

Book for Study:

1. F. Cherunilam – Business Environment, Himalaya Publishing House, New Delhi, 2015.

Books for Reference:

1. Namitha Gopal– Business Environment, Tata McGraw Hill Education Private Limited, Second Edition, New Delhi, 2010.
2. K. Aswathappa – Business Environment for Strategic Management, Himalaya Publishing House, 2007.
3. Rosy Joshi & Sangam Kapoor– Business Environment, Kalyani Publishers, 2008.

Programme Title : M.Com.

Course Title : PRACTICAL I - MULTIMEDIA

Course Code : 20PCOQC1 Hours / Week: 5 Credit: 3

Semester : I Batch: 2020 - 21

Course Objectives :

1. To develop the knowledge about Multimedia concepts
2. To enable the students to create designs with Audio and Video effects.
3. To introduce image editing concepts and enable the students to edit pictures.

MACROMEDIA DIRECTOR

1. Text handling
2. Play school Teaching Aid with Picture
3. Animation of 3D object

PHOTOSHOP

4. Duplicate the Image and change the Image size
5. Rotating the Image
6. Clone a picture using clone stamp tool
7. Healing Brush tool
8. History Brush Tool
9. Selections using Marquee Tool
10. Applying unsharp mask filter
11. Replace the colour using Eye Dropper & Paint Bucket Tool
12. Convert the Image into Black and White and Negative Image
13. Editing the Image
14. Greeting Card Design
15. House Creation
16. Layers and Shapes
17. Text Effects and Lighting Effects
18. Blending Image using layer Mask
19. Text Masking and Shape Masking
20. Adding Shadow and Composite Picture

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

Programme Title : M.Com.
Course Title : ENTREPRENEURIAL DEVELOPMENT
Course Code : 20PCOC6 Hours / Week: 4 Credit: 3
Semester : II Batch: 2020 - 21

Course Objectives :

1. To serve as an invaluable guide to those who want to be an entrepreneur.
2. To know the financial institutions providing support to entrepreneur.
3. To know the non-financial support provided by the government.

SYLLABUS

UNIT - I **No. of Hours: 10**

Entrepreneur - Nature and Characteristics - Qualities - Types - Functions - Motives for starting an enterprise - Entrepreneurial Motivation - Theories -Maslow and McClelland – Factors affecting Entrepreneurial Growth.

UNIT - II **No. of Hours: 10**

Entrepreneurship- Women Entrepreneurship - Rural Entrepreneurship - Theories of Entrepreneurship - Entrepreneurial development programmes - Institutions for Entrepreneurship Development: MDI, NIESBUD, EDII, IED, STEP, CED, NAYE.

UNIT - III **No. of Hours: 10**

Establishing Enterprise -Start-up Process - Project Identification - Classification - Formulation -Design and Network Analysis - Preparation and Appraisal of Project Report - Selection of Site, Factory Design and Layout - Legal Considerations- Basic Start-up Problems.

UNIT - IV **No. of Hours: 10**

Institutional Finance to Entrepreneurs - National Small Industries Corporation(NSIC), Small Scale Industries Board(SSIB), Small Industries Development Corporations(SIDCO), Small Industries Service Institute(SISI), District Industrial Centre (DIC), TamilNadu Industrial Investment Corporation(TIIC) and Commercial Banks.

UNIT - V **No. of Hours: 10**

Growth of Entrepreneurship after Globalization in India -Role of Entrepreneur in Economic Development in India –Entrepreneurship in Developing Countries - International Entrepreneurship - Nature - Importance - Incentives and Barriers.

Programme Title : M.Com.
Course Title : ADVANCED COSTING
Course Code : 20PCOC7 Hours / Week: 6 Credit: 5
Semester : II Batch: 2020 - 21

Course Objectives :

1. To know about the cost concepts, elements and classification.
2. To acquire the practical knowledge in various cost control methods such as stock level and wage payment.
3. To know how to prepare the statements of value of stock, work-in-progress and finished goods.

SYLLABUS

UNIT - I No. of Hours: 14

Cost Accounting - Meaning and Definition - Importance - Cost Concepts - Differences between Financial Accounting and Cost Accounting - Elements of Cost - Classification of Cost - Preparation of Cost Sheet including Tender.

UNIT - II No. of Hours: 14

Material Cost Control - Fixation of Various Stock Levels - Economic Order Quantity - Purchase Procedure - Issue of Materials - Methods of Pricing of Material Issues - Inventory Control. Labour Cost Control - Time Keeping - Remuneration and Incentive Schemes - Idle Time and Overtime - Labour Turnover.

UNIT - III No. of Hours: 14

Overheads - Meaning, Classification according to Functions and Variability - Apportionment and Reapportionment of Overheads - Absorption of Overheads - Machine Hour Rate - Activity Based Costing.

UNIT - IV No. of Hours: 14

Contract Costing - Process Costing - Losses and Gains - Inter Process Profit - Equivalent Production - Joint and By-Products.

UNIT - V No. of Hours: 14

Marginal Costing - Meaning and Concept - Advantages and Limitations - Application of Marginal Costing Techniques - Make or Buy, Import or Make, Own or Lease, Sales Mix - Key Factor - Break Even Analysis.

Programme Title : M.Com.
Course Title : QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
Course Code : 20PCOC8 Hours / Week: 6 Credit: 4
Semester : II Batch: 2020 - 21
Course Objectives :

1. To enhance and strengthen conceptual and practical knowledge of quantitative techniques.
2. To understand the problem situations and to arrive at the best possible decisions in the real world decision making environment.
3. To develop the skill to allocate available scarce resources to optimise total effectiveness.

SYLLABUS

UNIT - I **No. of Hours: 14**

Quantitative Techniques - Concept - Need - Linear Programming - Assumptions - Formulation of Linear Programming Problems - Solutions - Graphic Method - Simplex Method.

UNIT - II **No. of Hours: 14**

Statistical Decision Theory - Meaning and Scope - Decision Framework - Expected Monetary Value - Expected Opportunity Loss - Expected Value of Perfect Information.

UNIT - III **No. of Hours: 14**

Decision Under Uncertainty - Pay-off Matrix - Maxi Min Criterion - Mini Max Criterion - Maxi Max Criterion - Mini Max Regret (or Savage) Criterion - Hurwicz Criterion - Decision Tree Approach.

UNIT - IV **No. of Hours: 14**

Network Analysis - Construction of Network- PERT and CPM (Problems) - Time Series - Seasonal Indices - Simple Average - Ratio-to-Trend Method - Moving Average - Link Relatives.

UNIT - V **No. of Hours: 14**

Assignment Problem - Simplex Method - Hungarian Assignment Method (HAM) - Unbalanced Assignment Problems - Constrained Assignment Problems - Unique Versus Multiple Optimal Solutions - Maximization Case - Dual of the Assignment Problem.

Note:

Distribution of marks between Theory and Problem shall be 20% and 80% respectively.

Book for Study:

V. K. Kapoor–Operating Research (Problem & Solutions), Sultan Chand & Sons, New Delhi, Fourteenth Edition, 2005.

Books for Reference:

1. N.D. Vohra–Quantitative Techniques in Management, Tata McGraw Hill Publishing Company Limited, New Delhi, 2005.
2. D.C.Sanchethi, V.K.Kapoor and P.C.Metha–Quantitative Methods.
3. P.K. Kantiswarup Gupta, Man Mohan – Operating Research, Sultan Chand & Sons, New Delhi, Tenth Edition, 2002.
4. P.C. Tulsian and Vishal Pandey–Quantitative Techniques, Pearson, 2002.
5. V.Sundaresan, K.S.Ganapathy Subramanian, K.Ganesan– Resource Management Techniques, A.R.Publications, Chennai, Tenth Edition 2016.

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

CO Number	CO Statement	Knowledge Level
1.	Formulate Linear Programming Problems and find solution using simplex method.	K2,K3
2.	Acquire knowledge about decision making using statistical methods.	K2,K3
3.	Identify uncertainties of business and to make decisions under such situations.	K2,K3
4.	Familiarise CPM & PERT techniques of network analysis, time series and trend analysis.	K2,K3
5.	Find optimal solutions using assignment techniques.	K2,K3

Mapping of COs with POs/ PSOs

PO/ PSO CO	PO					PSO			
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	M		M		M	S	S	S	S
CO2	M		M		M	S	S	M	M
CO3	S		S		S	M	M	M	M
CO4	S		S		S	S	S	S	S
CO5	S		S		S	S	S	S	S

Programme Title : M.Com.
Course Title : BUSINESS TAXATION
Course Code : 20PCOC9 Hours / Week: 4 Credit: 3
Semester : II Batch: 2020 - 21

Course Objectives:

1. To provide basic knowledge about taxation.
2. To familiarize with the provision of customs Act 1962.
3. To understand the concept of GST and its applications.

BUSINESS TAXATION

UNIT – I

Definition of Tax – characteristics of Tax – objectives of Taxation – Canons of Taxation – Classification of Taxes – Direct & Indirect Taxes.

UNIT – II

Customs Act 1962 – Introduction – Appointment of Customs Officers – Levy and Collection of Customs Duty – Classification of Goods – Valuation of Goods under Customs Act – Import and Export Procedures – Exemptions from Customs Duty – Clearance of Goods for Home Consumption – Clearance of Exported Goods – Baggage – Searches, Seizures and Penalties.

UNIT – III

Goods and Services Tax [GST] – Meaning of Goods and Service Tax – objectives of GST – Challenges and Opportunities of GST – Salient features of GST Model – Types of GST in India – CGST, SGST, IGST and UTGST – GST impact on Central Government- GST Impact on State Governments – Exemptions under GST – Advantages and Disadvantages of GST.

UNIT – IV

Concept of supply under GST – Introduction to supply – Meaning of supply – Scope of supply – Meaning of Related persons – Import of Services job work – Time of supply – value of supply – inter-state supplies – Intra- state supplies – Taxable Event under GST- Provisions relating to levy and collection of CGST – Meaning of Mixed supply – Composition levy – Aggregate Turnover – Input Tax Credit – Eligibility and Conditions for availing Input Tax Credit – exempt supplies – Apportionment of Credit and Blocked Credits – Export of Services.

UNIT – V

Registration – Persons liable for Registration – Aggregate turnover – persons exempt from Registration – Notified category of persons – Compulsory Registration – Procedure for

Registration – Furnishing of Returns – Payment of Tax – Provisions relating to interest on delayed payment of Tax – Provisions relating to tax deducted at source – Collection of Tax at source – Provisions relating to Electronic Liability register – Assessment and Audit.

Books for study – T.S Reddy & Y. Hari Prasad Reddy, Business Taxation, Margham Publications, 2019.

Books for Reference:

1. Dr. Prakash A. Deshmukh, Goods and Services Tax [GST] Published by Chandralok Prakashan, 2018.
2. Dr. D.M. Khandare, GST Rates of Taxes, Published by GarimaPrakashan,2018.
3. Akhileshwar Pathak, Savan Godiawals, Business Taxation, McGraw Hill Education, New Delhi, 2013.
4. Dr. H.C. Mehrotra, Prof. V.P. “Agarwal, goods and Services Tax (GST) Sahtya Bhawan Pulication, Agra, 2019

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

CO Number	CO Statement	Knowledge Level
1.	Identify the objectives and characteristics of tax.	K1
2.	Understand about the levy and collection of customs duty.	K2,K3
3.	Provide an insight into types of GST in India and its impact on Central and State Governments.	K2,K3
4.	Gain knowledge about levy and collection of GST.	K2,K3
5.	Know about the procedure for registration and provisions relating to tax deducted at source.	K2,K3

Mapping of COs with POs/ PSOs

CO \ PO/ PSO	PO					PSO			
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	M	M		M	M	S	S	S	S
CO2	M	M		M	M	S	S	M	M
CO3	S	S		S	S	M	M	M	M
CO4	S	S		S	S	S	S	S	S
CO5	S	S		S	S	S	S	S	S

Programme Title : M.Com.
Course Title Practical II : ADVANCED TALLY
Course Code : 20PCOQC2 **Hours / Week:** 4 **Credit:** 3
Semester : II **Batch:** 2020 - 21
Course Objectives :

1. To gain the practical knowledge about TALLY.
2. To enable the students to create various books of accounts.
3. To acquire the knowledge about the application of GST.

UNIT – I

Introduction to tally ERP – Creating a company – Altering and Deleting Company – Gateway of Tally and User Interface.

Understanding Ledgers – Creating ledgers – Creating multiple ledgers – Altering and Deleting ledgers.

UNIT – II

Understanding groups - Creating, Altering and Deleting groups – Matters – Billwise Debtors and Creditors Ledgers – Payment Vouchers – Day book – Day reports – Allocation of Bills – Receipts voucher – Contra of Journal voucher – Cheque printing – Inventory – Stock group – Godowns – Locations – Stock items – Stock valuation – Purchase order processing – Receipt note – Sales order processing – Delivery note – Price list – Credit limit.

UNIT – III

Stock transfers – Bank reconciliation – Budgets – Manufacturing Vouchers – Batch wise details – Re-order level – Interest calculations – Cost centres & Cost categories – Party ledger.

Analysis – Stock analysis and reporting – Cash and bank reports – searching, filters and sorting – Financial Reports.

UNIT – IV

Goods and Services Tax – Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Unregistered Dealers – Reverse charge mechanism entry for GST in Tally – Sales voucher with GST – Updating GST number for suppliers – Inter sales entry in GST – Interstate sales in GST – Printing GST sales invoices.

UNIT – V

GST Reports and Returns- GSTR 1 in Tally - GSTR 1 Return filing - Billing features – Zero valued entries - different billing and actual quality – Addition of purchase – Discount column and invoice.

Programme Title : M.Com.
Course Title : Elective I: E-COMMERCE
Course Code : 20PCOEC1 Hours / Week: 4 Credit: 2
Semester : II Batch: 2020 - 21

Course Objectives :

1. To acquire knowledge about the concepts of E-Commerce and the channels of E - Commerce.
2. To know about the various models of E - Commerce.
3. To understand the security risk and the sources of threats of E - Commerce.

SYLLABUS

UNIT - I **No. of Hours: 10**

E-Commerce - Meaning and Concept - E-Commerce Vs Traditional Commerce - Features - Need - Channels.

UNIT - II **No. of Hours: 10**

E-Commerce Models - Infrastructure for E-Commerce Models - Supply Chain Management - Remote Servicing - Digitalization of Prospectus and Servicing - Online Advertising and Marketing.

E-Commerce - Electronic Cataloguing - Order Generation - Cost Estimation - Pricing - Accounting - Order Selection - Order Prioritization - Order Scheduling - Order Fulfilling - Delivery Order - Receipt Management - Post Sales Services.

UNIT - III **No. of Hours: 10**

Website: Meaning - Website in B2B E-commerce - Website Design Principles - Technologies of Website - Various Methods of Customer Communication through Website - Electronic Payment Systems - Features - Types of E-Payment - Use of various E-Cards for Business Payments - Implications - Probable Risk in using E-Cards - Managing the risks - Recent Trends in Electronic Payment and Receipt.

UNIT - IV **No. of Hours: 10**

Business to Business Contract through E-Commerce - Need - Alternative Models of B2B E-Commerce - Technologies - Paperless Trading - EDI - Standards - VANS - EDI Service - Internet Based EDI - FTP Based Messaging.

Using E-Commerce - Workflow Management - Product Differentiation - Organization
 - Re-Structuring - Logistics Management - Knowledge Management - Mass Customerisation.

UNIT - V

No. of Hours: 10

Features of IT Act 2000 - Security Risks - Threats - Sources of Threats - Risk Management Approaches - Legal Framework of E-Commerce - Cyber Laws - Features of Cyber Laws - Desktop Video Conferencing - Broad Band Networks - Related Concepts - ATM and Cell Relay - Visa Cards.

Books for Reference

1. Agarwala K.N. and Deeksha Agarwala – Business on the Net: What’s and How’s of E-Commerce, Macmillan, New Delhi, 2000.
2. Diwan, Prag and Sunil Sharma – Electronic Commerce, Deep & Deep Publication, New Delhi, 2012.
3. Schneider, D.Grey– Electronic Commerce, Cengage Learning; 11 edition 2014.
4. Dr. C. S. Ragudev – E-Commerce, E-Business, Himalaya Publishing House, 2008.(Units I, III, IV & V)
5. P.T. Joseph, S.J. Asoke .K Gosh – E-Commerce, Prentice Hall of India, New Delhi, 2008. (Unit II)

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

CO Number	CO Statement	Knowledge Level
1.	Familiarize the concept of E-Commerce.	K2
2.	Carry out procedures for order procurement, order processing and post sales services.	K1,K2
3.	Know the website principles, methods of customer communication and handle electronic payment systems.	K2,K3
4.	Understand the categories of E-Commerce and its applications.	K2,K3
5.	Identify security issues of E-Commerce and its applications.	K2,K3

Mapping of COs with POs/ PSOs

PO/ PSO CO	PO					PSO			
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	M	-	M	M	M	S	S	S	S
CO2	M	-	M	M	M	S	S	M	M
CO3	S	-	S	S	S	M	M	M	M
CO4	S	-	S	S	S	S	S	S	S
CO5	S	-	S	S	S	S	S	S	S

Programme Title : M.Com.

Course Title : Elective I: E-Marketing

Course Code : 20PCOESC1 Hours / Week: 4 Credit: 3

Semester : II Batch: 2020 - 21

Course Objectives :

1. To make them familiarize with e-marketing strategies.
2. To gain knowledge about the e-marketing models.
3. To acquire the various kinds of communication process in e- marketing.
4. To perform the various types of channels and intermediaries in e-marketing research.

UNIT– I

No. of Hours: 10

E-Marketing: Emergence – Environment – Strategic Planning – SWOT Analysis – Creating an E-Marketing Plan.

UNIT– II

No. of Hours: 10

Leveraging Techniques – Product –Price –Distribution – Relationship Marketing – Ethics and Legal Issues.

UNIT– III

No. of Hours: 10

Marketing Knowledge Management– Consumer Behaviour – Targeting online customers – Differentiation and Positioning Strategies.

UNIT– IV

No. of Hours: 10

E-Marketing Management – Creating Customer Value Online – Taxonomy for internet Products – Classification of online channel members.

UNIT–V

No. of Hours: 10

E-Marketing Communication– Issues – Internet Advertising – HPR – Direct Marketing – The Internet as a medium – CRM – Technological Readiness in Marketing.

Text Book:

Juddy Strauss and Raymond Frost – E- Marketing.

Programme Title : M.Com.
Course Title : BUSINESS RESEARCH METHODS
Course Code : 19PCOC10 Hours / Week: 5 Credit: 4
Semester : III Batch: 2019-20

Course Objectives :

1. To gain knowledge about various types of research.
2. To know about the various types of tools for collecting the data.
3. To gain knowledge about the types of reports.

SYLLABUS

UNIT - I **No. of Hours: 12**

Meaning of Business Research - Types of Research - Descriptive, Exploratory, Empirical, Historical and Case Study - Identification, Selection and Formulation of Research Problem - Research Design - Components of Research Design.

UNIT - II **No. of Hours: 12**

Census - Sample - Sampling Techniques - Random and Non-Random Sampling - Sampling Frame - Size of the Sample - Sampling and Non-Sampling Errors.

UNIT - III **No. of Hours: 12**

Collection of Data - Primary and Secondary Data - Tools for Collection of Data - Questionnaire - Personal Interview - Interview Schedule - Observation - Precautions to be taken while applying Tools - Pilot Study and Pre testing.

UNIT - IV **No. of Hours: 12**

Analysis and Interpretation of Data - Hypothesis - Characteristics of a Good Hypothesis - Formulation and Testing of Hypothesis - Methods of Testing Hypothesis - Parametric and Non-Parametric tests - Test of Significance - 't' Test - 'F' Test - χ^2 Test - Correlation and Regression - Simple, Partial and Multiple - Analysis of Variance (Theory and Problems).

UNIT - V **No. of Hours: 12**

Research Report - Types of Report - Target Audience - Steps in drafting a Research Report - Contents of a Research Report - Title Pages - Table of Contents - Body of the Report - Appendices - Bibliography - Footnotes.

Note: Distribution of marks shall be theory-80% and problems-20%.

Programme Title : M.Com.

Course Title : INCOME TAX LAW AND PRACTICE

Course Code : 19PCOC11 Hours / Week: 6 Credit: 5

Semester : III Batch: 2019-20

Course Objectives :

1. To acquire knowledge about theoretical concepts with illustrated problems under various heads of income.
2. To know the income tax rules and procedures and income tax authorities.
3. To inculcate practical knowledge about assessment of individuals.

UNIT - I No. of Hours: 14

Basic Concepts - Definitions - Previous Year, Assessment Year, Income, Assessee, Person - Residential Status - Exempted incomes.

UNIT - II No. of Hours: 14

Heads of income - Computation of salary income - Allowances - Perquisites.

UNIT - III No. of Hours: 14

Income from House Property - Depreciation - Profits and Gains of Business or Profession.

UNIT - IV No. of Hours: 14

Capital Gains - Meaning - Types - Exempted Capital Gains -Income from other Sources- Set off and Carry forward of losses.

UNIT - V No. of Hours: 14

Deduction from Gross Total Income (meant for individual assesses alone) - Computation of Total Income - Assessment of Individuals.

Note: Distribution of marks between Theory and problems shall be 20% and 80% respectively.

Books for Study:

1. V.P Gaur and D.B. Narang- Income Tax Law and Practice
2. Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publications.

Books for Reference:

1. Dr. Vinod Singhania- Direct Taxes -Problems and Solutions

Programme Title : M.Com.
Course Title : ADVANCED CORPORATE ACCOUNTING
Course Code : 19PCOC12 Hours / Week: 6 Credit: 6
Semester : III Batch: 2019-20
Course Objectives :

1. To understand the accounting principles and procedures of joint stock companies as per the provisions of the Companies Act, 1956.
2. To know the accounting principles and procedure of banking companies and insurance companies.

SYLLABUS

UNIT - I **No. of Hours: 14**

Issue, Forfeiture and Re-issue of Shares - Redemption of Preference Shares - Debentures: Issue and Redemption.

UNIT - II **No. of Hours: 14**

Profit prior to Incorporation - Final Accounts of Joint-Stock Companies - Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT - III **No. of Hours: 14**

Amalgamation, Absorption and Reconstruction of Joint-Stock Companies (Internal and External).

UNIT - IV **No. of Hours: 14**

Valuation of Goodwill and Shares-Liquidation of Companies: Statement of Affairs - Liquidator's Final Statement of Accounts.

UNIT - V **No. of Hours: 14**

Final Accounts of Banking Companies - Insurance Company Accounts: Life, Fire and Marine.

Note: Distribution of marks between Theory and problem shall be 20% and 80% respectively.

Book for Study:

1. T.S. Reddy and A Murthy - Corporate Accounting, Margham Publication, Chennai, Sixth Edition, 2007.

Programme Title : M.Com.

Course Title : Elective II :HUMAN RESOURCE MANAGEMENT

Course Code : 19PCOEC2 Hours / Week: 4 Credit:2

Semester : III Batch: 2019-20

Course Objectives :

1. To understand the objectives and importance of human resource management.
2. To acquire knowledge about motivation and leadership.
3. To gain knowledge about personality development and organizational climate.

UNIT - I No. of Hours: 10

Human Resource Management - Evolution - Objectives - Importance and Functions - Role of Human Resource Managers.

UNIT - II No. of Hours: 10

Human Resource Planning - Meaning - Definition - Importance - Objectives - Recruitment - Selection - Training and Development of Human Resources - Job Analysis, Job Evaluation and Merit Rating - Job Satisfaction.

UNIT - III No. of Hours: 10

Human Motivation - Meaning - Objectives - Importance - Types - Classification of Motives - Theories of Motivation - Maslow, Herzberg, X and Y, Victor H. Vrooms and Pareks- Leadership - Definition - Characteristics - Theories - Styles - Qualities of a Leader - Functions and Responsibilities of a Leader.

UNIT - IV No. of Hours: 10

Performance Appraisal - Meaning, Objective and Importance - Process, Methods, Feedback, Barriers to Appraisal - Group Dynamics - Group Cohesiveness - Characteristics of effective Group - Informal group - Diagnosis of group behaviour- Morale.

UNIT - V No. of Hours: 10

Organizational Climate: Components, Determinants, Types - Organizational Conflicts - Human Engineering - Quality of work life and Quality circles.

Book for Study:

1. S. V. Gankar and C.B. Memoria - Personnel Management, Himalaya Publishing House, Mumbai, 2007.

Programme Title : M.Com.
Course Title : Elective II : INDUSTRIAL RELATIONS
Course Code : 19PCOESC2 Hours / Week: 4 Credit:2
Semester : III Batch: 2019-20

Course Objectives :

1. To acquire knowledge about industrial relations.
2. To know about the role of trade unions in India.
3. To impart knowledge about various laws relating to industrial disputes, collective bargaining and strategic management.

UNIT - I No. of Hours: 10

Industrial Relations – An Overview – Meaning and Objectives, Importance, Approaches to IR – Unitary, Pluralistic, Marxist – Development of IR System in India – Labour Management Relations – Trade Unionism – Industrial Conflicts.

UNIT - II No. of Hours: 10

Trade unions – Meaning – Justification – Functions – Types – Problems – Trade Union Movement in India – Measures to strengthen Trade Unions – Trade Union Act – Registration and Recognition – Issues arising there off – Inter-Union Rivalry – Role of State and Politics of Mobilization – Judicial Activism, Labour Aristocracy and Segmentation of Labour Markets – Issues arising – Contract Labour and Contract Labour Abolition Act, Organized Unions Vs Unorganized Unions and Labour – Splintering of Unions – Central Trade Unions – Unionism in Emergent Sectors.

UNIT - III No. of Hours: 10

Industrial Disputes Act – Industrial Disputes – Definition – Causes – Types – Prevention – Settlement – Conditions to Strike and Lockouts – Lay-off – Retrenchment and Closure – Conciliation – Adjudication – Laws relating to Standing Orders, Grievance Handling – Payment of Wages, Bonus – Rules and Regulations – Factories Act – Maternity Benefits Act – Amendments in various Acts.

UNIT - IV No. of Hours: 10

Collective Bargaining – Definition – Importance – Pre-requisites – Union Bargaining Process – Types of Bargaining – Collective Bargaining in India – Joint Consultative Machineries – Workers participation in Management – Worker Ownership as Turnaround Management, ESOP, Profit Sharing, Quality of Work Life and Quality Circles, Worker Empowerment – Negotiations – Process, Strategies and Tactics, Theories, Models and Steps.

UNIT - V No. of Hours: 10

Strategic Management of Industrial Relations – Alternative Strategies in Labour Management Relations – Labour Laws in the context of Structural Changes – Industrial Relations in Turnaround Management – Globalization, Liberalization, Mergers and Acquisitions – New Manufacturing Reforms and their implications for Labour Forces, SILO AFL – CIO International Co-ordination amongst Unions as response to Internationalization and Global Markets. .

Programme Title : M.Com.
Course Title : Elective III : PRINCIPLES AND PRACTICE OF INSURANCE
Course Code : 19PCOEC3 Hours / Week: 5 Credit: 3
Semester : III Batch: 2019-20

Course Objectives :

1. To gain knowledge about various types of insurance.
2. To know about life insurance policies and settlement procedures.
3. To inculcate knowledge about marine insurance and fire insurance.

SYLLABUS

UNIT - I No. of Hours: 12

Definition of Insurance - General Principles of Insurance - Types of Insurance - Life, Fire and Marine - Differences between Life and other types of Insurance - Introduction to IRDA Act (Objectives).

UNIT - II No. of Hours: 12

Life Insurance - Objects - Different types of life policies - Annuities - Formation of Life Insurance Contracts - Assignment and Nomination - Lapse and Revival of Policies.

UNIT - III No. of Hours: 12

Surrender Value - Paid-up Value - Loans - Claims - Procedure for Claims - Settlement of Claims.

UNIT - IV No. of Hours: 12

Marine Insurance - Functions - Marine Perils - Types of Marine Policies - Clauses in general use - Warranties and Conditions - Proximate Cause - Subrogation and Conciliation - Re-insurance - Double Insurance - Types of Marine Losses.

UNIT - V No. of Hours: 12

Fire insurance - Characteristics - Subject matter - Fixation of Premium - Fire Waste - Hazards of fire - Physical and Moral - Types of fire policies - Cover note, surveys and inspection - Average clause - Re-insurance and renewals –Causa proxima.

Book for Study:

1. Misra & Mishra – Principles and Practice of Insurance.

Books for Reference:

1. M. Arifkhan- Theory and Practice of Insurance
2. M.N. Srinivasan- Principles of Insurance Law

Programme Title : M.Com.

Course Title : Elective III : INTERNATIONAL BUSINESS ENVIRONMENT

Course Code : 19PCOESC3 Hours / Week: 4 Credit: 4

Semester : III Batch: 2019-20

Course Objectives :

1. To gain a basic understanding of international business and its environment.
2. To study the various theories of international trade.
3. To acquire knowledge about international trade organizations.

UNIT - I No. of Hours: 10

International Business – Concept – Elements – Importance – Major Players in International Business – Difference between International Business and Domestic Business – Factors affecting International Business – Scope – Methods – Techniques of entry in International Business – Problems of International Business.

UNIT - II No. of Hours: 10

International Business Environment – Classification – Components of Foreign environment – Geographical – Economical – Financial – Socio-cultural – Ecological – Political and Legal.

UNIT - III No. of Hours: 10

International Trade Theories – Objectives – Country Theories – Firm Specific Theories.

UNIT - IV No. of Hours: 10

Instruments Regulating International Trade – Barriers to World Trade – Tariff barriers – Non-Tariff barriers – Tariff Vs Non-Tariff barriers – Quotas – Foreign Exchange Control.

UNIT - V No. of Hours: 10

WTO – Origin and Development – Objectives – Principles – Role and Functions – Implications of International Trade Policy – FDI – IB Laws and institutions – Bilateral Trade Law – Multilateral Trade Laws (GATT) – Regional Trade arrangements (EU & NAFTA).

Reference books:

1. M.J.Mathew –International Business
2. AnantK.Sundaram and J.Stewart Black –The International Business Environment, Prentice Hall, New Delhi.
3. Janet Morrison– The International Business Environment, Palgrave, New Delhi.

Programme Title : M.Com.

**Course Title : EXTRA DISCIPLINARY COURSE:
MANAGEMENT ACCOUNTING**

Course Code : 19PCOEDC Hours / Week: 4 Credit: 4

Semester : III Batch: 2019-20

Course Objectives :

1. To know the applicability of management accounting and the basic ratios.
2. To understand fund flow and cash flow concepts.
3. To get knowledge about the preparation of budgets.

SYLLABUS

UNIT - I No. of Hours: 10

Management Accounting - Meaning - Definition - Objectives - Relationship between Cost, Financial and Management Accounting.

UNIT - II No. of Hours: 10

Accounting Ratios: Meaning and Classification - Types of Ratios: Profitability and Solvency Ratios.

UNIT - III No. of Hours: 10

Fund Flow Analysis - Funds: Meaning - Working Capital - Schedule of Changes in Working Capital - Funds from Operations- Fund Flow Statement (Simple Problems Only).

UNIT - IV No. of Hours: 10

Cash Flow Analysis - Cash flow: Meaning - Difference between Cash flow analysis and Fund flow analysis - Cash from Operations - Cash flow Statement (Simple Problems Only).

UNIT – V No. of Hours: 10

Budget - Sales, Production, Flexible budgets and Cash budgets.

Book for Study:

1. S. Ramachandran and R. Srinivasan-Management Accounting

Books for Reference:

1. Dr.S.N. Maheswari - Principles of Management Accounting, Sultan Chand & Sons, New Delhi, 2012.
2. Shashi K. Gupta and R.K. Sharma -Management Accounting: Principles and Practice, Kalyani Publishers, New Delhi.
3. R.S.N. Pillai and V. Bhagavathi- Management Accounting, Sultan Chand & Sons, New Delhi.

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

CO Number	CO Statement	Knowledge Level
1.	Understand the basic concepts of management accounting.	K1
2.	Work out ratios to evaluate the profitability and solvency of the firm.	K1, K2
3.	Gain knowledge about preparation of funds from operations and fund flow statements.	K3
4.	Compute cash from operations and cash flow statements.	K3
5.	Acquire knowledge about preparation of various types of budgets.	K1, K2

Programme Title : M.Com.
Course Title : EXTRA DISCIPLINARY COURSE:
COST ACCOUNTING
Course Code : 19PCOESDC Hours / Week: 4 Credit: 4
Semester : III Batch: 2019-20

SYLLABUS

Course Objectives :

1. To know the importance and the preparation of cost sheet.
2. To understand the methods of valuing material issues and wage payments.
3. To get knowledge about overhead classification and process costing

UNIT – I No. of Hours: 10

Meaning – Elements of Cost – Preparation of Cost Sheet.

UNIT – II No. of Hours: 10

Stock levels – EOQ – Inventory Turnover Ratios – Methods of valuing Material Issues.

UNIT – III No. of Hours: 10

Labour – Systems of Wage Payment – Labour turnover.

UNIT – IV No. of Hours: 10

Overhead Classification – Allocation and Absorption.

UNIT – V No. of Hours: 10

Process Costing – Treatment of Normal and Abnormal losses – Joint products and By products.

Text Book:

T.S. Reddy and A. Murthy –Cost Accounting

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

CO Number	CO Statement	Knowledge Level
1.	Understand the basic concepts of cost accounting.	K1
2.	Prepare the stores ledger account.	K1, K2
3.	Gain knowledge about system of wage payment and allocation and absorption of overheads.	K3
4.	Prepare process account, joint products and by-products accounts..	K3

UNIT - V**No. of Hours: 14**

Working Capital Management: Concept, Need and Types and determinants of Working Capital - Estimation of Working Capital Needs - Management of Cash: Motives, Objectives - Factors determining Cash Needs - Management of Receivables: Objectives - Inventory Management: Objectives, Benefits and Cost of Holding Inventory.

Note: Distribution of marks between Theory and problem shall be 20% and 80% respectively.

Book for Study:

1. Khan M.Y. and Jain P.K. - Financial Management (Text and Problems).

Books for Reference:

1. I.M. Pandey- Financial Management, Vikas Publishing House, New Delhi, Eighth Edition.
2. Prasanna Chandra- Financial Management, Theory and Practice, Tata McGraw Hill Publishing, New Delhi, Sixth Edition, 2006.
3. R.M.Srivastava-Financial Management
4. P.K .Sharma and Shashi K. Gupta -Financial Management, Kalyani Publishers, New Delhi, 2000.
5. R. K. Sharma and Shashi K. Gupta - Practical Problems in Management Accounting and Financial Accounting, Kalyani Publishers, Fourth Edition, 2007.
6. Dr. V.R. Palanivelu- Financial Management (Theory, Problems and Solutions), S. Chand & Company, New Delhi, 2014.
7. Dr. S.N. Maheswari- Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2007.

Programme Title : M.Com.
Course Title : ADVANCED BANKING
Course Code : 19PCOC14 Hours / Week: 6 Credit: 6
Semester : IV Batch: 2019-20
Course Objectives :

1. To know the various functions of commercial banks.
2. To gain knowledge on the different types of accounts maintained.
3. To know the recent trends in banking.

SYLLABUS

UNIT - I **No. of Hours: 14**

Introduction - Types of banks - Functions of Commercial Banks - Banking system - Unit banking - Branch banking - Mixed banking - Central banking: Functions - Methods of credit control.

UNIT - II **No. of Hours: 14**

RBI Act 1934 - Provisions - Definition of Banker and Customer - Relationship between banker and customer - General and Special relations - Obligation to honour cheques, maintain secrecy - Rights of a banker.

UNIT - III **No. of Hours: 14**

Different types of accounts - Currents accounts, Savings deposits, Time deposits - Operations - Pay-in-slip - Pass book - Entries favourable to banker and customer - Cheque - Essential of a valid cheque - Material alteration - Endorsements - Crossing - Closure of Accounts.

UNIT - IV **No. of Hours: 14**

Loans and advances - Principles of sound lending - Style of credit - Three C's borrower - Sources of credit information - Types of securities - Goods, Documents of title to goods, Stock exchange securities, Life Insurance policies and Real Estate.

UNIT - V **No. of Hours: 14**

Recent trends in Banking - E-Banking - Features - Merits and Demerits - Types of risks associated with E-Banking - Challenges of E-Banking - ATM - Mobile Banking - Internet Banking - Electronic Funds Transfer - Credit Card, Debit Card and Smart Cards.

Programme Title : M.Com.

Course Title : Elective : IV: INVESTMENT AND PORTFOLIO MANAGEMENT

Course Code : 19PCOEC4 Hours / Week: 6 Credit: 3

Semester : IV Batch: 2019 - 20

Course Objectives :

1. To gain knowledge about different investment alternatives.
2. To understand the methods of trading in Stock Exchange.
3. To familiarise with the guidelines of SEBI.

SYLLABUS

UNIT - I No. of Hours: 14

Nature, Meaning and Scope of investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

UNIT - II No. of Hours: 14

Capital Market – New issue Market and Stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT - III No. of Hours: 14

Fundamental and Technical analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT - IV No. of Hours: 14

Investment Alternatives – Investment in Bonds, Equity Shares, Preference Shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident Fund – Unit Trust – National Saving Scheme – LIC.

UNIT - V No. of Hours: 14

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

Books for Study:

1. Investment Management – Avadhani

Books for Reference:

1. Investment Management – Francis Cherunilam

Programme Title : M.Com.

**Course Title : Elective IV: SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT**

Course Code : 19PCOESC4 Hours / Week: 6 Credit: 3

Semester : IV Batch: 2019-20

Course Objectives :

1. To know the various sources of investments.
2. To study the various techniques of security analysis.
3. To acquire knowledge about the valuation of securities and risk in portfolio management.

UNIT - I No. of Hours: 14

Sources of Investment information – Security Market Analysis – SEBI – Nature and Scope of Security Analysis – Concept of Risk and Return – Measurement of Risk.

UNIT - II No. of Hours: 14

Fundamental Analysis – Economic Analysis, Industry Analysis and Company Analysis – Technical Analysis – Trends, Indications, Indices and moving average applied in Technical Analysis.

UNIT - III No. of Hours: 14

Valuation of Securities – Equity Shares – Preference Shares – Debentures – Bonds.

UNIT - IV No. of Hours: 14

Efficient Market Hypothesis – Weak, Semi–Strong and Strong Market and its Testing Techniques – Markowitz – Risk Return Optimization – Sample Sharpe’s Optimization Solution – Random Walk Theory – Dow Theory.

UNIT - V No. of Hours: 14

CAP Model – Capital Market Line, Security Market Line – Risk Free Lending and Borrowings.

Note: Theory Questions only.

Reference Books:

1. Dr. M.Ranganatham and R.Madhumathi –Investment Analysis and Portfolio Management.
2. Dr. V.K.Bhalla–Investment Management, Sultan Chand & Co Ltd., New Delhi, 2006.
3. Donald E. Fisher and Ronald J. Jordon–Security Analysis and Portfolio Management

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

CO Number	CO Statement	Knowledge Level
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Programme Title : M.Com.

Course Title : Elective V: ORGANISATIONAL BEHAVIOUR

Course Code : 19PCOEC5 Hours / Week: 6 Credit: 3

Semester : IV Batch: 2019-20

Course Objectives :

1. To acquire knowledge about nature and scope of Organizational Behaviour.
2. To gain knowledge about Organisational Behaviour of an individual and group behaviour.
3. To know about job satisfaction and Organizational development.

SYLLABUS

UNIT - I No. of Hours: 14

Organisational Behaviour- Meaning, Nature and Scope - Importance - Socio-cultural factors of Behaviour- Contribution of Behavioural Scientists -Hawthorne Experiments.

UNIT - II No. of Hours: 14

Organisational Culture - Meaning - Characteristics - Theories.

UNIT - III No. of Hours: 14

Communication - Importance - Types - Models - Barriers - Essentials for Effective Communication.

UNIT - IV No. of Hours: 14

Organisational Behaviour of an Individual - Concept of Perception - Perceptual Distortion - Implication of Perception - Personality and Attitude - Attitude and Behaviour- Theories of Attitudes - Measurement of Attitudes - Theories of Personality.

UNIT - V No. of Hours: 14

Career Management - Stress Management - Team Building and Managing Change.

Books for Reference:

1. L.M.Prasad - Organisational Behaviour.
2. S.S. Kanka – Organisational Behaviour, S. Chand & Company , New Delhi.

Programme Title : M.Com.

Course Title : Elective V: SERVICE MARKETING

Course Code : 19PCOESC5 Hours / Week: 6 Credit: 3

Semester : IV Batch: 2019-20

Course Objectives

1. To understand the importance of service sector in the business.
2. To identify the challenges in marketing of services.
3. To impart knowledge about the role of technology in service marketing.

UNIT - I No. of Hours: 14

Definition of Service – The Service Revolution – Goods Vs Service – Classification of Services – The Service Sector– Global and Indian Scenario.

UNIT - II No. of Hours: 14

Integrated Services Management – Understanding the competitive environment of services – Designing and Developing of services– Creating the service product – Understanding the Service Life Cycle – Service Branding– Pricing for services – Promoting the services.

UNIT - III No. of Hours: 14

Service delivery process – The service encounter– The Triad – The people in service – Managing the service employee – Service Theatre – Service cape and Physical Evidence in Service – Service delivery systems in Place, Cyberspace and Time.

UNIT - IV No. of Hours: 14

Managing the Service Customer – Defining and Measuring Customer Satisfaction – Service Quality – Concept, Measurement and Model – Parsuraman’s Serv-Qual Model – Analysing Service gaps – Failure and Recovery Strategies – Customer Retention in services.

UNIT - V No. of Hours: 14

Service Quality Gap Model – Gronross Model of Service Quality (Internal Marketing, External Marketing and Interactive Marketing) – Application of Service Marketing to Hospitals, Educational Institutions and Tourism Industry – Challenges in Marketing of services.

Reference Books:

1. Rajendra Nargundkar– Service Marketing
2. Valerie Zeithaml and Mary Jo Bitner– Service Marketing, Tata & Hill, New Delhi.
3. Christopher Lovelock, JochenWiertz and Jayanta Chatterjee – Service Marketing
4. Sahoos and Sinha– Service Marketing, Himalaya Publication, New Delhi.
5. Jha– Service Marketing, Himalaya Publication, Chennai.

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM - 636 016.
Re-accredited with A Grade by NAAC
Affiliated to Periyar University

II M.Com – IV SEMESTER

PROJECT REPORT AND VIVA VOCE (PR4EC)
(For students admitted from the year 2014- 2015 onwards)

Hours : 6 / Week

Credits : 4

Guidelines for Project Work:

(a) Topic:

The topic of the Project work shall be assigned to the candidate at the beginning of the 3rd Semester.

(b) No. of copies of the Project Report:

The students should prepare two copies of the project report and submit the same for the evaluation by Examinations. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

(c) Format to be followed:

Format for the preparation of project report should include

1. Title Page
2. Bonafide Certificate
3. Declaration
4. Acknowledgement
5. Table of Contents
6. List of Tables
7. List of Exhibits
8. Chapters
9. Bibliography

SCHEME OF EXAMINATION

Dissertation	80 Marks	$\left(\begin{array}{l} 2 \text{ Reviews} - (20 + 20) = 40 \text{ Marks} \\ \text{Report Valuation} = 40 \text{ Marks} \end{array} \right)$
Viva	20 Marks	
	<hr/>	
	100 Marks	