

MOTHER TERESA WOMEN'S UNIVERSITY

KODAIKANAL-624102

M.COM (CHOICE BASED CREDIT SYSTEM)

(Full-time)

SYLLABUS, REGULATION AND SCHEME OF EVALUATION

(From 2018-19 onwards)

COURSE NAME: M.COM (Choice Based Credit System)

1. Objectives of the course:

The course is intended for students who have completed the first degree programme at university level, to get specialized knowledge in the areas of commerce and accountancy. The subjects of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skill in application of computers in business.

2. Eligibility:

A candidate who has passed any one of the following degree courses of this university or any other university accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com course.

B.Com., B.Com. (CA), B.Com. (e-Commerce), B.Com. (Corporate Secretaryship), BCS, B.A. (Corporate Secretaryship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management) B.Com. (Cooperation) and B.A., (Cooperation).

3. Duration:

M.Com, course shall extend through a period of 4 consecutive semesters and duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.

4. Medium of instruction:

English

5. Evaluation:

Evaluation of the candidates shall be through internal and external assessment. The ratio of formative and summative assessment should be 25:75 for Core and elective papers.

The Break-up for internal assessment shall be as follows

Internal (Theory)	- 25
Test	- 15 Marks
Assignment /Technical Quiz	- 5 Marks
Attendance	- 5
Total	- 25
 External Theory	 - 75

Question paper in External examination for core and elective papers carrying 75 marks will be in the format below: (3 hours)

S.No	Part	Type	Marks
1	A	10*1 Marks=10 Multiple Choice Questions, 2 Questions from each Unit	10
2	B	5*4=20 (From each Unit either or Choice)	20
3	C	3*15=45	45

		(Open Choice) (Any three Question out of 5, one Question from each Unit)	
			75

The Internal Assessment for Practical: 25

The External Assessment for Practical: 75

6. Project Report

A student should select a topic for the project work in the third semester end itself and submit the project report at the end of the fourth semester. The project report shall not exceed 75 typed pages.

Evaluation:

There is a viva for project work. The Guide and an External Examiner shall evaluate and conduct the viva. The project work carries 100 marks (Internal: 60 Marks, Viva: 40 Marks)

7. Passing Minimum:

A candidate who obtains not less than 50% marks (38/75) in each paper in the summative examination separately and 50% marks in the aggregate of both summative examination and the formative evaluation shall be declared to have passed. The minimum pass mark for internal evaluation is 50% (13/25) in each paper.

Minimum credits required to pass - 90.

8. Classification of Successful candidate:

A candidate who secures not less than 50% of the aggregate marks in all parts of the final examination is placed in the second class.

A candidate who secures not less than 60% of the aggregate marks in all parts of the final examinations shall be declared to have passed the examination and placed in first class.

A candidate who have passed in first class and who obtains not less than 75% of the marks in any paper (provided it is cleared in the first attempt) shall be declared to have passed with a Distinction in that paper.

9. Any Other Information:

Apart from the above regulation, common regulations other than those mentioned above will also be applicable to this course.

MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL- 624102

DEPARTMENT OF COMMERCE

Papers offered in each semester/ Scheme of Examination

M.Com.

Paper No.	Paper Code	Course Title	Hours	Credits	Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
Semester I							
1	PCOT11	Marketing Management	6	5	25	75	100
2	PCOT12	International Trade and Practice	6	5	25	75	100
3	PCOT13	Advanced Financial Management	6	5	25	75	100
4	PCOP11	Computerized Accounting with Tally (Practical)	6	5	40	60	100
5	PCOE11	Managerial Economics	6	5	25	75	100
		Total	30	25			500
Semester II							
6	PCOT21	Modern Banking and Insurance	6	5	25	75	100
7	PCOT22	Advanced Cost Accounting	6	5	25	75	100
8	PCOT23	Business Research Methods	6	5	25	75	100
9	PCOT24	Quantitative Techniques	6	5	25	75	100

		for Business					
10	PCOE22	1.Business Environment 2.Organisational Behaviour	6	5	25	75	100
		Total	30	25			500
Semester III							
11	PCOT31	Indirect Taxation	6	5	25	75	100
12	PCOT32	Financial Markets and Services	6	5	25	75	100
13	PCOT33	Advanced Corporate Accounting	6	5	25	75	100
14	PCOT34	Management Accounting	6	5	25	75	100
15	PCOE33	1.Logistics Management 2. Human Resource Management	6	5	25	75	100
		Total	30	25			500
Semester IV							
16	PCOT41	Income Tax and Tax Planning	6	5	25	75	100
17	PCOT42	Strategic Management	6	5	25	75	100
18	PCOD41	Project	18	5	25	75	100
		Total	30	15			300
Total			120	90			1800

Semester I – Core 1

PCOT11– Marketing Management

Credit –5

Hours: 6

Objectives:

- To understand the trends in, Marketing Management and to make aware of regulations of foreign trade practices in the era of globalization.
- To know the elements of Marketing Management
- To know the types of Marketing
- The student will understand the overview of Marketing Management

Unit I

Introduction to Marketing Management – nature and scope – Concepts of marketing – Functions and problems of marketing management – Traditional marketing – Modern Marketing – Responsibilities of marketing manager – Role of marketing management in Indian economy.

Unit II

Buyer behavior – Consumer behavior vs. business buying behavior – Factors affecting consumer behavior – Consumer research – Importance – Consumer research process – Consumer research design – Steps in consumer research.

Unit III

Promotion – Tools of promotion – Communication process – Characteristics of promotion- Merits – Demerits – Designing a promotion campaign – Promotion – mix – Determinants – Promotion tools – Advertising – Sales promotion – Public relations.

Unit IV

Marketing organization and control – Emerging trends and issues in marketing – Rural marketing – Social marketing – On – line marketing – Green marketing – network marketing.

Unit V

Customer satisfaction – Difference between consumer and customer – Consumerism – Rights of consumers – Customer expectation – Changing perceptions of customer – Benchmarking – Total quality management.

Books for Reference:

1. Modern Marketing – Principles and Practices – R.S.N. Pillai and Bagavathi.

2. Marketing Management – Global Perspective, Indian Context – V.S. Ramasamy and s. Namakumari.
3. International Marketing Management – An Indian perspective – R.L. Varshney and B. Bhattacharya.

Note : Question paper shall cover 100% Theory.

Semester I – Core 1I

PCOT12- INTERNATIONAL TRADE AND PRACTICES

Credit –5

Hours: 6

Objective

- To understand the global trends in business, marketing and trade and to make aware of regulations of foreign trade practices in the era of globalization.
- To get awareness about International Business Environment.
- To know the foreign exchange and Foreign institutions.
- The student will get knowledge on Global level Business.

Unit-I

International Business: Meaning, Nature, Objectives – Strategic decisions in International Business – Special Problems in International business – Reasons for firms for going international – Drivers and Restrainers of Globalization – Types of International Business activities – BOP: Components – Disequilibrium – Correction of Disequilibrium.

Unit-II

International Business environment: Meaning – Significance – Political Environment – Economic Environment – Cultural Environment – Technological Environment.

Unit-III

International marketing – Introduction – Meaning – Definition – International Marketing Vs Domestic marketing - Problems – International marketing environment - Market Entry Strategies – Information requirements for international marketing – Sources of information – International marketing channels

Unit-IV

International trade – Trade strategies – Types of Trade barriers – GATT – WTO – GATS – TRIMs – TRIPs – IPRs – Patents – Foreign Exchange Market – Exchange rate determination – Exchange rate system – Foreign exchange risk – Euro Currency market – IMF – World Bank.

Unit-V

India's Trade Performance: Determinants of Exports and Imports - Major Exports and Imports - Direction of Trade - Trade in Services - Major Problems of India's Export Sector

Foreign exchange market: Meaning, Nature and Functions – Determination of exchange rates – Exchange Rate system – FEMA.

Text Book:

1. Francis Cherunilam - International Business – PHI Learning Pvt. Ltd., New Delhi, 2013.

Reference Books:

1. Francis Cherunilam - International Trade and Export Management – PHI Learning Pvt. Ltd., New Delhi.
2. Varshney and Bhattacharya - International Marketing Management
3. Subba Rao, P - International Business - Himalaya Publishing House, New Delhi, 2014
4. Vershney, R.L. Bhattacharya, B. - International Marketing Management - Sultan Chand & Sons, New Delhi, 2012.
5. B.S.Rathor, B.M.Jani, J.S.Rathor - International Marketing- Himalaya Publishing, Mumbai, 2001

NOTE: Question paper shall cover 100% theory.

Semester I – Core 1II

PCOT13– ADVANCED FINANCIAL MANAGEMENT

Credit –5

Hours: 6

Objective

- To gain knowledge on the fundamental concepts on financial management.
- To know the valuation of securities
- To understand the theories of capital structure and working capital management
- The student will be able to understand an overview of financial management

Unit-I

Financial Management: Meaning, Scope, Objectives, Functions, Relationship with other areas of Management – Functions of Financial Manager – Sources of Finance – Short term and long term finance – Financial decisions – Concepts of valuation: Time value of money – Compounding and Discounting – Risk and Return trade off.

Unit-II

Valuation of Securities: Valuation of Asset – Bond Valuation – Valuation of Preference shares, Equity valuation. Dividend Policy: Meaning, Objectives, Forms of Dividend, Different dividend theories – Factors determining Dividend Policy.

Unit-III

Capital Structure: Patterns of capital structure – Factors affecting Capital Structure – Optimum Capital Structure - Theories of Capital Structure. Leverages: Meaning, Types – Financial, Operating and Combined.

Unit-IV

Cost of Capital: Meaning, Significance, Concepts, Cost of Debt, Equity, Preference and Retained Earnings – Weighted Average Cost of Capital. Capital Budgeting: Concept - Evaluation Techniques: Payback, Accounting Rate of Return, NPV, IRR, Profitability Index, Comparison of DCF Techniques.

Unit-V

Working Capital: Concept, Need, Types, Factors affecting Working Capital – Estimation of Working Capital – Components of Working Capital – Management of Working Capital Components – Cash, Inventories, Accounts Receivable and Accounts Payable – Working Capital Financing: Trade Credit, Bank finance & Commercial Papers.

Text Book:

1. S.N.Maheswari – Financial Management Principles and Practice – Sultan Chand & Sons, New Delhi.

Reference Books:

1. I.M.Pandey. Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. James C. Van Horne, John M.Wachowicz., Jr, “Fundamentals of Financial Management”, PHI Pvt. Ltd, New Delhi, 2005.
3. Prasanna Chandra, “Financial Management Theory and Practice”, Tata McGraw – Hill Publishing Company Ltd, New Delhi, 2002
4. Preeti Singh, “Fundamentals of Financial Management”, Ane Books Pvt. Ltd, Bangalore.
5. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Publishing House, Mumbai.

NOTE: Question paper shall cover 40% theory and 60% problems.

Semester I – Core 1V

PCOP11- COMPUTERIZED ACCOUNTING WITH TALLY

Credit –5

Hours: 6

Objective

- To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
- To know the preparation of budget and vouchers
- To prepare the final accounts and fund flow statement
- The student will get employment after learning the paper

Unit - I

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

Unit - II

Groups: Accounts Information – Primary groups of capital nature – revenue nature – To create groups using single mode – Multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – stock Group Creation– Inventory information – Single stock group creation – Multiple stock group creation – create stock category using single mode – Multiple mode – Configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

Unit - III

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – Optional and Regular Vouchers – Balance Sheet – Profit and Loss Account

Unit – IV

Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gateway of Tally – Multi Accounting Printing – Types of Printing - Configuration Options.

Unit - V

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control - Types of Security.

Text Book:

1. Implementing Tally – A.K. Nadhani, BPB Publications

Reference Books:

- Tally 9, Dr.Mamrata Agrawal, DreamTech Press, New Delhi, 2010
- Computerized Accounting under Tally, Deva publications. Implementing Tally, K.K.Nandhani, BPB publication.
- Namrata Agrawal “Tally 9” Published by Dreamtech, year – 2008.
- Tally Software Package – manual.
- K.K. Nidhani, Implementing Tally.

NOTE: 100% practical

Semester I – Elective-I

PCOE11 – MANAGERIAL ECONOMICS

Credit –5

Hours: 6

Objective

- To develop managerial perspective to economic principle as an aid for decision making under given environmental constraints.
- To understand the concepts of demand analysis and cost of production analysis
- To know the types of competition, pricing decisions and profit management
- The student will understand the concepts of managerial economics

Unit - I

Managerial Economics: Nature and Scope, In relation with other disciplines - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises: Maximization of profit – Value of enterprises.

Unit - II

Demand analysis: Demand determinations - Demand distinctions – Types of Elasticity of demand – Demand forecasting: For industrial goods – Consumer goods – Factors determining demand forecasting – Methods of demand forecasting.

Unit - III

Cost and production analysis: Cost concepts, Classifications and Determinants – Cost and output relationship – Short run and Long run – Cost functions – Economics scale of production – Cost control – Cost reduction - Production functions – Break-even analysis.

Unit - IV

Pricing and output decisions indifferent market situations: Perfect competition – Monopoly and Monopsony – Monopolistic competition – Oligopoly and Oligopsony – Pricing policies – Pricing methods – Pricing forecasting.

Unit - V

Profit management: Nature, Measurement – Profit policies – Profit planning and forecasting - Business cycles and Business policies – Economic forecasting – Input Output analysis - National income.

Text Book:

1. R.L. Varsheny , C.L.Maheshwari, “Managerial Economics”, Sultan Chand & Sons, New Delhi, 2002

Reference Books:

1. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
2. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
3. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi.
4. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai.

Note: Question paper shall cover 100% theory

Semester – II- Core-V

PCOT21–MODERN BANKING AND INSURANCE

Credit –5

Hours: 6

Objective

- To enable the students to obtain knowledge on the important areas that help in Banking and its services
- To know the types of banking, e-banking and its services
- To understand the basic concept of insurance
- The student will be able to operate online banking and to know the banking and operations

Unit - I

Banking Services – Traditional Vs Modern – Mobile banking – Facilities in mobile banking — Internet Banking – Tele banking – Home banking – Corporate banking- Electronic Fund Transfer (EFT) – Evolution – Steps in EFT – Need and advantages of EFT – NEFT – Advantages – Electronic Clearing Services (ECS) – Advantages of ECS – Disadvantages – RTGS – Features – Security features of RTGS – Advantages – Disadvantages.

Unit - II

E-Banking – Facets of E-banking– E-banking transactions – Electronic delivery channels – Truncated cheque and electronic cheque – Models for E-banking – M - Cheque product – Electronic cheque - Advantage and constraints in E-banking – Security measures.

Unit - III

ATM – Features – Mechanism – Functions- Importance – Procedure for cash withdrawal – Debit cards – Concept – Mechanism – Dangers – Credit cards – Origin and history – Features – Classification – Validity and renewal — Credit card frauds - Benefits of credit card – Drawbacks – Indian Scenario – Future outlook.

Unit - IV

General Insurance in India – Basic Principles of Insurance: Utmost good faith, Insurable Interest- Indemnity, Misrepresentation, Subrogation, Proximate cause -Role of Insurance Companies as financial intermediaries- Insurance schemes – Assessing risk- product pricing - promotion measures - claim valuation methods-Intermediaries in insurance business – agency.

Unit - V

Scope of general insurance covering theft, fire, vehicles, products, transport, travel, building and understanding the underlying conditions thereof- claims for compensation and procedure thereof - Regulatory authorities and their functions

Reference books:

1. Modern Banking theory and practices : Shelagh Hefferman, John wiley and sons
2. Fundamentals of modern banking : N.C.Majumdar, New central Book Agency
3. Modern banking in India : D.P.Gupta and R.K.Gupta, Asian Books
4. Banking and insurance law and practice : Indian Institute of Banking and Finance, Taxmann Publication Private Limited.

Note: Question Paper shall cover 100% Theory.

Semester – II- Core-VI

PCOT22– ADVANCED COST ACCOUNTING

Credit –5

Hours: 6

Objective

- To enable the students to obtain knowledge on the important areas that help in decision making.
- To understand the basic concepts of cost accounting
- To know the elements of costing and types of costing
- The student will get an idea to prepare cost sheet and various types of costing.

UNIT – I

Cost Accounting – Meaning and Definition – Importance –Cost concept – Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.

UNIT – II

Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

UNIT – III

Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.

UNIT – IV

Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits.

UNIT – V

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Joint and By Products Costing.

REFERENCES:

1. Cost Accounting : Jain & Narang –, Mc Graw Hill, Noida, U.P.
2. Practical Costing : Arora.M.N — Himalaya Publishing, Mumbai.

3. Cost Accounting : Maheshwari S.N. — Sultan Chand & Sons, New Delhi.

4. Advanced Cost Accounting : Senthilkumar & Maruthamuthu, Vikas Publishing House, New Delhi
(Revised Edition)

5. Cost Accounting : Murthy 7 Gurusamy, Vijay Nicole Publication, Chennai.

Note: Question Paper shall cover 20% Theory and 80% Problems.

Semester – II- Core-VII

PCOT23- BUSINESS RESEARCH METHODS

Credit – 5

Hours: 6

Objectives:

- To enable students to know the concept and process of research and the methods of presenting research report.
- To understand the concepts of various steps and techniques and procedures in Research.
- To enable the student to gain the knowledge of analysis and interpretation.
- The student will get an idea to prepare project report.

Unit - I

Research: Introduction – Characteristics – Objectives – Scope – Importance – Qualities of good researcher – Types of research – Research Process – Identification, Selection and Formulation of research problems.

Unit - II

Formulation of hypothesis – Research design – Types – Sampling: Methods and Techniques, Steps – Sample size – Sampling error – Advantages and limitations of sampling.

Unit - III

Data collection methods: Techniques of data collection – Primary data – Interview Schedule, Questionnaire and Observation – Pretest – Pilot study – Secondary data sources.

Unit - IV

Data processing: Editing – Coding - Classification and Tabulation – Attitude measurement – Scaling technique: L.L.Thurstone, Rensis Likert, Emory S. Bogardus - Social distance - Rating and Ranking scales – Data analysis: Statistical tolls used in research – Measure of Central tendency – Standard Deviation – Correlation – regression models – Methods of least square – Multiple regressions. Test of significance – ‘T’ Test and ‘F’ test – ANOVA – Chi-Square test

Unit - V

Report writing and presentation: Types of report – Contents – Format of report – Steps in drafting report - Presentation of report – Foot note – References – Bibliography - Research Ethics - Plagiarism.

Text Book

1. C.R.Kothari, “Research Methodology”, New Age International Publishers.

Reference Books:

1. Devendra Thakur.2000. Research Methodology in Social Science. Deep & Deep Publications. New Delhi.

2. Krishnasami, O.R. and Ranganathan, M. 2014. Methodology of Research in Social Science, 2nd Edn. Himalaya Publishing House, Mumbai.
3. Michael. V.P. Research Methodology in Management, Kitab Mohan Publications, Alahabad
4. Ravilochanan, P. 2007. 2nd Edn. Research Methodology. Margham Publications, Chennai.
5. Saravanavel, P. 2008. Research Methodology. 1st Edn. Kitab Mahal, Allahabad.

Note: Question paper shall cover 80% Theory and 20% Problem.

Semester – II- Core-VIII

PCOT24- QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Credit –5

Hours: 6

Objective:

- To make the students to understand the various concepts in Quantitative techniques,
- To enable the students how various techniques of statistics used in business for taking decisions.
- To provide practical knowledge on quantitative techniques.
- The students will gain sound theory as well as practical knowledge in quantitative techniques.

UNIT I:

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

UNIT II:

Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

UNIT III:

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

UNIT IV:

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

UNIT V:

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

Tables

Reference Books:

- 1 Quantitative Technique – C.R. Kothari
2. Statistical Methods – S.C. Gupta
3. Statistical Methods – S.P. Gupta
4. Advanced Statistics – D.L. Enclave

Note: Question paper will cover 80 % Problem 20 % Theory

SEMESTER- II- Elective-II

PCOE22– BUSINESS ENVIRONMENT

Credit – 5

Hours: 6

Objectives

- As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.
- To enable students to know the concept of Business Environment.
- To enable the student to understand the importance and significance of Business Environment.
- The student will gain whole information about business environment at National and International level.

UNIT I

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

UNIT II

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

UNIT III

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy;

UNIT IV

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act..

UNIT V

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

Text Books

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay..
2. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi

Reference Books:

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi Govt of India : Survey, Various issues.
7. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillian, New Delhi.
8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

Note : Question paper will cover 100% Theory.

SEMESTER- II- Elective-II

PCOE22 - ORGANIZATIONAL BEHAVIOUR

Credit – 5

Hours: 6

Objectives

1. To enable the students to understand an organization and its behavior.
2. To enable the students to know the needs and ways of human beings at work.
3. To enable the students to understand the importance of organizational behavior and conflict and relationship management.
4. The students will gain the knowledge to survive in the changing organizational environment.

Unit I

Organizational Behaviour (O.B) - Definition – Key elements – Nature and scope – Need for studying Organizational Behaviour – Disciplines contributing to organizational behavior - Organizational behavior process - Applying O.B. knowledge to Management Practices. Hawthorne experiments – O.B. Models.

Unit II

Individual perspective – Foundation of individual behavior – Personality – Concept – Types- Determinants - Theories – Perception - Perceptual process - Factors affecting perception – Perception and its applications in organizational behavior – Learning – Determinants- Principles – Theories - Learning and behavior.

Unit III

Meaning and origin of group dynamics – Concept of group – Types of groups – Formal and Informal groups – Theories of group formation – Group behavior – Group decision making.

Unit IV

Concept of conflict – Conflict process – Inter-group conflict- Intra – Individual conflict – interpersonal conflict – Organisational conflicts – Conflict management – Negotiation – Resolution techniques. Organisational culture – Types – Functions of culture – Creating and sustaining and changing a culture – Learning and measuring culture – Communicating culture.

Unit V

Goal of organizational change – Nature and factors in organizational change – Approaches to organizational change – Perspectives on change – Planned changes for development – Process of planned change – Response to change – Resistance to change – Overcoming resistance to change – Role of change agents.

Text Book

1. Prasad, L.M. 2014. Organisational Behaviour. 5th Revised Edn. Sultan Chand and Sons, New Delhi.

Reference Books

1. Aswathapa, K. 2008. Organisational Behaviour - Text and Cases. 12th Edn. Himalaya Publishing House, New Delhi.
2. Chandran, Jit.S. 2008. Organisational Behaviour. 3rd Edn. Vikas Publishing House Pvt Ltd., New Delhi.
3. Gregory Moorhead and Ricky W. Griffin, 2005. Organisational Behaviour. 7th Edn. Jai Co Publishing House, Mumbai.
4. Khanka, S.S. 2004. Organisational Behaviour. 4th Edn. S.Chand & Co. Ltd., New Delhi.
5. Mishra, M.N. 2005. Organisational Behaviour. 1st Edn. Vikas Publishing House Pvt Ltd., New Delhi.

Note: Question paper shall cover 100% Theory.

Semester – III- Core IX

PCOT31– INDIRECT TAXATION

Credit – 5

Hours: 6

Objective

- To make the students gain knowledge on indirect taxes and legal provisions
- To enable the students to understand the applications of indirect taxes and its importance.
- To make the students to understand about Goods and Services Tax.
- The student will gain the knowledge about all types of indirect taxes which are levied by government.

Unit- I

Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure - Merits and Demerits of Indirect Taxes - Recent Developments in Indirect Tax structure - Goods and Services Tax Act 2016 - Introduction – Features – Benefits of Goods and Service Tax.

Unit II

Goods and Service Tax - Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State Goods and Services Tax Act - Appointment of officers – Powers of officers – Levy and Collection of GST – Powers to grant exemption from GST.

Unit III

Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

Unit IV

Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source - Collection of Tax at source.

Unit V

Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation

and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. (Including Problems)

Text Books

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Mehrotra and Goyal. 2015. Indirect Taxes, 13th Edn. Sahitya Bhavan Publications, Agra.

Reference Books and Web Sites

1. Radhakrishnan, P. 2011. Indirect Taxation, 3rd Edn. Kalyani Publishers, New Delhi.
2. Balachandran, V. 2016. Indirect Taxation, 17th Edn. Sultan Chand & Sons, New Delhi.
3. www.cbec.gov.in
4. www.gst.gov.in.

Note: Question Paper shall cover 100% Theory

Semester – III- Core X

PCOT32- FINANCIAL MARKETS AND SERVICES

Credit – 5

Hours: 6

Objective

- To enable the students to understand the concepts of Indian financial system.
- To provide knowledge on various financial services and financial markets.
- To familiarize the various functions of financial Markets.
- The students will gain thorough knowledge about financial markets and financial services.

Unit - I

Indian Financial System: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.

Unit - II

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits.

Unit – III

Stock Market – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.

Unit – IV

Merchant Banking – Meaning, Functions, Services – Guidelines of RBI and SEBI. Mutual Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI. Venture Capital – Meaning, Features, Importance, Guidelines.

Unit - V

Factoring - Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring, Depository System – Meaning, Functions – Advantages and Disadvantages, Depository Participants in India.

Reference Books:

- | | |
|-------------------------------|--|
| 1. E. Gordan and K. Natarajan | -Emerging Scenario of Financial Services |
| 2. M.Y. Khan | -Indian Financial Theory and Practice |
| 3. S. Gurusamy | - Financial Markets and Institutions |
| 4. P. N.Varsheney | - Indian Financial System |
| 5. Chawla A. S. | - Indian Banking toward 21 st century |

Note: Question paper shall cover 100 % Theory.

Semester – III- Core XI

PCOT33– ADVANCED CORPORATE ACCOUNTING

Credit – 5

Hours: 6

Objective

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

Unit - I

Holding Companies (except inter-company holdings and chain holding).

Unit - II

Banking Company Accounts – Schedules and Preparation of Balance Sheet.

Unit - III

Insurance Company Accounts – Life and Non-life - Schedules and Preparation of Final Accounts.

Unit - IV

Double Account System – Nature – Features – Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

Unit - V

Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting (Theory only).

Text Book:

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting. Revised Edn. Margham Publications, Chennai.

Reference Books:

1. Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6th Edn. Himalaya Publishing House, Mumbai.
2. Gupta R.L. and Radhaswamy 2009. Advanced Accountancy. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20th Edn. Kalyani Publishers, Ludhiana
4. Pillai, R.S.N. and Bagavathi. 2012. Advanced Accountancy. 5th Edn. Chand, S. & Co Ltd., New Delhi.

5. Rajasekaran, V. and Lalitha, R. 2011. Advanced Accounts. 1st Edn. Pearson. New Delhi.

Note: Question Paper shall cover 80% Problems & 20% Theory

Semester – III- Core XII

PCOT34-MANAGEMENT ACCOUNTING

Credit – 5

Hours: 6

Objectives

To enable the students to

1. Develop an insight of principles and techniques of Management Accounting.
2. Familiarize the utilization of accounting information for planning, and decision-making
3. Effective control of business ventures.
4. The students will get the knowledge to prepare financial statements, other analysis and evaluations themselves.

Unit I

Management Accounting: Nature - Scope - Management accounting Vs Financial accounting. Management reporting system – Designing and installation – Types of reports.

Unit II

Analysis of financial statement – Concept of funds – Importance – Preparation of Fund Flow Statement and Cash Flow Statement – Comparison of Fund Flow and Cash Flow Statement.

Unit III

Standard Costing – Importance – Limitations- Material, Labour, Overhead, Sales and Profit.

Unit IV

Cost-

Volume Profit analysis – Techniques – Break Even Analysis – Profit-Volume (P/V) analysis – Role and Limitations of CVP analysis.

Unit V

Nature of Capital Budgeting – Importance of Capital Budgeting – Difficulties – Rationale – Evaluation techniques – Average rate of return – Pay back method – Discounted cash flow techniques – Net present value method - Internal rate of return method.

Text Book

Pillai, R.S.N. and Bagavathi.2008.Management Accounting. 2nd Revised Edn. S.Chand & Co Ltd., New Delhi.

Reference Books

1. Gupta, S.P.200. Management Accounting. Sahitya Bhavan Publications. Agra.
2. Khan M.Y. and Jain, P.K. 2007.Management Accounting. 4th Edn. Tata McGraw Hill Publishing Co. Ltd., NewDelhi.
3. Maheswari, S.N. 2009. Management Accounting & Financial Control. Sultan Chand & Sons, Delhi.
4. Sharma,R.K. and Sashi,K. Gupta. 2007. Management Accounting. 15th Revised Edn. Kalyani Publishers, Ludhiana.
5. Vinayakam.N and. Sinha, I.B. 2005. Management Accounting – Tools & Techniques –Kalyani Publishers, Ludhiana.

Note: Question paper shall cover 20% of theory and 80% of Problems

Semester – III- Elective III
PCOE33-LOGISTICS MANAGEMENT

Credit – 5

Hours: 6

Objectives

- Develop an understanding of the role of logistics in a market-oriented society
- Examine the major functions of logistics
- Provide an opportunity for comprehensive analysis and discussion of key contemporary issues and problems in logistics management
- Examine the details of planning and control processes in logistics management

UNIT-I

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries

UNIT - II

Logistics Activities: – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics

Unit - III

Fundamentals of Supply Chain and Importance, Development of SCM concepts and Definitions Supply chain strategy, Strategic Supply Chain Management and Key components. Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

Unit - IV

Modelling logistics systems - Simulation of logistic systems - Dimensions of Logistics & SCM – The Macro perspective and the macro dimension – Logistic system analysis strategy, Logistical Operations Integration, Customer service – Supply Chain Relationships

Unit - V

Framework and Role of Supply Chain in e-business and b2b practices. Value of information in logistics & SCM - E-logistics, E-Supply Chains - International and global issues in logistics - Role of government in international logistics and Principal characteristics of logistics in various countries and regions

REFERENCES

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000
2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.
3. Reguram G, Rangaraj N, Logistics and Supply Chain Management Cases and Concepts, Macmillan India Ltd., New Delhi, 1999.
4. Coyle, Bradi&Longby, The Management of Business Logistics, 3rd Ed., West Publishing Co.

Note: Question paper shall cover 100% Theory.

Semester – III- Elective III

PCOE33- HUMAN RESOURCES MANAGEMENT

Credit – 5

Hours: 6

Objective

- To provide a sound understanding on the concepts of Human Resource Management.
- To enable the student to understand the principles of Human Resource Management and its applications in the business and industry.
- To make understand the students about the importance of Human Resource Management.
- The students will gain the knowledge of every aspects in Human Resource Management.

Unit - I

Human Resource Management: Meaning, Nature, Scope, Objectives – Importance – Functions – Distinction between HRM and Personnel Management – Personnel policies, programmes and procedures – Personnel Manager, Qualities and status.

Unit - II

Man Power Planning – Characteristics: Need, Process - Job Analysis - Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment-Job Enlargement –Re-Engineering - Recruitment – Sources - Selection- Selection Procedure, - Interviews – Placement - Induction

Unit - III

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes – Methods - Promotion – Types, Merits- Demotions; Carrier Planning - Transfers

Unit - IV

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

Unit - V

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

Text Book:

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi.

Reference Books:

1. Ashwathappa, Human Resource Management, McGraw Hill Education (India) Pvt. Limited, New Delhi.
2. David A. De Cenzo & Stephen P. Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
3. L.M. Prasad, Human Resources Management, Jain Book Agency, New Delhi.
4. S.S. Khanka, Human Resource Management, S.Chand & Sons, New Delhi.
5. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, New Delhi

NOTE: Question paper shall cover 100% theory

Semester –IV - Core XIII

PCOT41– INCOME TAX & TAX PLANNING

Credit – 5

Hours: 6

Objective

- To provide understanding on Income Tax including Rules pertaining various aspects.
- To make understand the students about the procedures followed by the income tax authorities in concern with income tax.
- To enable the students to know the procedure of file Income Tax returns.
- The students will gain the knowledge on procedures of income tax, payment of tax, and tax planning.

Unit – I

Income Tax Authorities – Appointment and control – Powers of the Central Board of Direct Taxes – Assessing officer. Deduction of Tax at source – Meaning – Provisions related to TDS from salaries, Income from other sources – Computation of Tax payable and Tax deductible at source.

Unit - II

Advance payment of Tax – Meaning – Liability for payment of advance tax – condition – Computation of Advance tax. Assessment procedure - Permanent Account Number – Assessment – Forms used for filing the return of income – Voluntary Return of income, Compulsory return, steps for e-filing of Income tax return.

Unit - III

Recovery and Refund of Tax – Meaning – Modes of Recovery – Refund of Tax. Appeals and Revision – Procedure in appeal – Revision by the Principal Commissioner or Commissioner.

Unit - IV

Penalties – Penalties imposable – General principles – Items of penalties – Power of principal Commissioner or Commissioner to waive penalty.

Unit - V

Tax planning for individuals – Tax Evasion – Tax planning – Objectives – Characteristics – Importance – Tax planning under Salaries, House property, Profits and Gains of Business or Profession, Capital gains, Income from other sources and Clubbing of income.

Text Book:

1. Reddy, T.S. and Hari Prasad Reddy, Y. Income Tax Theory. 11th Edn. Margham Publishers, Chennai. - Current year.

Reference Books:

1. Gaur, V.P. and Narang, D.B. Income tax Law and Practice. 45th Edn., Kalyani Publishers, New Delhi. - Current year.

2. Murthy, A. Income tax Law and Practice. 5th Edn. Vijay Nicole Imprints Private Limited, Chennai. – Current year.
3. Mehrotra, H.C. and Goyal, S.P. Income Tax Law & Accounts. 58th Edn. Sahitya Bhawan Publications, Agra. Current year.
4. Saha, R.G., Usha Devi, N. Income Tax (Direct Tax). 4th Revised Edn. Himalaya Publishing House, New Delhi.
5. Vinod, K. and Singania. Students Guide to Income Tax. University Edn. Taxmann Publications, New Delhi. - Current year.

Note: Question paper shall cover 30% Theory and 70% Problem.

PCOT42-STRATEGIC MANAGEMENT

Credit – 5

Hours: 6

Objective

- To make the students well aware about the concepts of strategic management.
- To help the students to understand the analysis and formulation of management strategies.
- To enable the students to know the procedures for implementation and evaluation of management strategies.
- The student will get the knowledge to identify the strengths and weakness of the firm.

UNIT – I

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

UNIT –II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

BOOKS FOR REFERENCE :

1. Strategic Management – Strategy Formulation and Implementation – John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110 051).
2. Strategic Management – Awareness and change – John L.Thompson (Cheapman & Hall 32 Second Main Road CIT East, Chennai – 35).

3. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).
4. Strategic Management – Gregory G.Dess and Alex Miller.
5. Strategic Management – An Integrated Approach – W.L.Charles and John Gareth,
6. Strategic Management – Concepts and Application – C.Certo and J.Paul Peter.
7. Strategic Management – John H.Barnett and William D., Atlantic Publishers and Distributors, New Delhi.
8. International & Strategic Management – R.N.Srivastava.
9. Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.

Note: Question Paper shall cover 100% Theory.

Semester –IV - Core XV

PCOD41-PROJECT

Credit – 5

Hours: 18