



Mannar Thirumalai Naicker College

An Autonomous Institution Affiliated to Madurai Kamaraj University)

(Founded by the Tamilnadu Naidu Mahajana Sangam)

A Linguistic Minority Co- Educational Institution

Re accredited with 'A' by NAAC

PASUMALAI, MADURAI - 625004

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DEPARTMENT OF COMMERCE

M.Com – SYLLABUS

(For those who joined in 2018 and after)

PRINCIPAL

Dr. S. Nehru, M.Com., M.Phil., B.L., Ph.D

DEPARTMENT OF COMMERCE

S.No	Department Staffs Members	Designation
01.	Dr. B. Maran, M.Com., M.Phil., Ph.D.	H.O.D & Associate Professor
02.	Dr. S. Venkateshwaran, M.Com., M.Phil., Ph.D.	Associate Professor
03.	Dr. B. Manoharan, M.Com., M.Phil., PGDCM., B.Ed., Ph.D.	Associate Professor
04.	Dr. S. Ganesan, M.Com., M.Phil., Ph.D.	Associate Professor
05.	Dr. V. Suresh Babu, M.Com., M.Phil., PGDCA., Ph.D.	Asst. Professor
06.	Dr. R. Arputharaj, M.Com., M.Phil., Ph.D.	Asst. Professor
07.	Dr. V. Geetha, M.Com., MBA., M.Pil., Ph.D., PGDCA., PGDPM & IR	Asst. Professor
08.	Dr. B. KothaiNachiar, M.Com., M.Pil., Ph.D.,	Asst. Professor
09.	Mr. G. ChinnaDurai, M.Com., M.Phil., (NET)	Asst. Professor (Adhoc)
10.	Mr. E. Baskaran, B.Sc., B.L., M.B.A., M.Phil., PGDCA.	Part-time Lecturer in Law

SEMESTER-III

Subject Code	Title of the Paper	Weekly Hours	No. Of Credits	Exam Hours	Marks		
					Int	Ext	Total
18PCOC31	Core Subjects Special Accounting	6	4	3	25	75	100
18PCOC32	Direct Taxes	6	4	3	25	75	100
18PCOE31	Electives 1.Computerized Accounting and Office Automation	6	6	3	25	75	100
18PCOE32	2.Accounting Standards & IFRS						
18PCOE33	3. Management Information Systems						
18PCOE34	1.Security Analysis and Portfolio Management	6	6	3	25	75	100
18PCOE35	2.Logistics & Supply Chain Management						
18PCOE36	3.International Financial Management						
18PCON31	Non Major Elective: Banking and Insurance	6	6	3	25	75	100
Total		30	26				

SEMESTER-IV

Subject Code	Title of the Paper	Weekly Hours	No. Of Credits	Exam Hours	Marks		
					Int	Ext	Total
18PCOC41	Core Subjects Goods and Services Tax & Customs Act	6	4	3	25	75	100
18PCOC42	Research Methods in Commerce	6	4	3	25	75	100
18PCOC43	Project & viva-voce	6	4	3	25	75	100
18PCOE41	Electives 1.Quantitative Techniques for Management	6	6	3	25	75	100
18PCOE42	2.Project Management						
18PCOE43	3. International Marketing Management						
18PCOE44	1. Entrepreneurship	6	6	3	25	75	100
18PCOE45	2. Corporate Social Responsibility						
18PCOE46	3. Corporate Governance & Business Ethics						
Total		30	24				

Semester : III
Title of the Paper: Special Accounting
Subject Code :18PCOC31

Part : Core
Credit : 4
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

- CO 1:** Acquire knowledge on the preparation of Holding Company Accounts.
CO 2: Know about the procedure for accounting for Price Level Changes in Public Utility Concerns.
CO 3: Develop the skill in the preparation of Banking and Insurance Company Accounts.
CO 4: Develops Employability Skill

Unit - I

Holding Company Accounts- Goodwill or cost of control – Pre and post acquisition profits and Losses – Minority interest – Treatment of unrealized profit – Revaluation of assets - Elementation of common taxation - Payment of Dividend – Issue of bonus shares.

Unit-II

Banking Company Accounts- Preparation of Profit and Loss accounts – Balance sheet (as per new format)

Unit-III

Insurance Company Accounts- Accounts of Life Insurance Business – Revenue account and Balance sheet – Determination of liability – Ascertainment of Profit or Loss Accounts of General Insurance Business – Accounting treatment – Revenue account – Profit and Loss account and Balance Sheet (as per new format)

Unit-IV

Double Account System- Features of double account system – Advantages – Disadvantages – Double account system Vs single Account System – Electricity companies– Replacement of an asset.

Unit-V

Accounting for price level changes with special reference to general purchasing power and current cost accounting.

Human Resources Accounting – Objectives – Methods – Advantages and Objections to human resource accounting.

**80% of marks must be allotted to problem solving questions.
20% of marks must be allotted to Theory questions.**

Text Book:

1. Jain, S.P. and Narang K.L., **Advanced Accounting**, Kalyani Publishers, New Delhi, 2018. VOL-II

Reference Books:

1. Gupta R.L and Radhaswamy.M, **Advanced Accountancy**, Sultan Chand and Sons, NewDelhi, 2012.
2. Arulanandam,M.A., and Raman, V, **Advanced Accountancy**, Himalaya Publishing Company, Mumbai, 2014.
3. T.S.Reddy and A.Murthy**AdvancedAccountancy**,Margham Publication, Chennai, 2014.

Semester : III
Title of the Paper: Direct Taxes
Subject Code : 18PCOC32

Part : Core
Credit : 4
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Enable the learners to be thorough with the concepts related to income tax.

CO 2: Make the learners determine the residential status of assesses.

CO 3: Make the learners to be familiar with the provisions of computation of taxable income under various heads.

CO 4: Develops Employability Skill

Unit-I

Direct taxes – Meaning – History of Income Tax Act in India – Definitions of important terms - Assessment, Assesses, Person, Income, Assessment year, Previous year capital and revenue receipts capital and revenue expenditure – Residential status – Incidence of taxation – Exempted incomes.

Unit-II

Computation of Taxable income from Salaries – Allowance – Perquisites – Deductions from salary – House property – Computation of income form house property – Deduction from house property income

Unit-III

Computation of income from business or profession – Deduction under section 30 to 37 – Computation of capital gain – Exempted capital gain

Unit-IV

Income from other sources - Dividends – Interest on securities – Types of securities – Casual income – Deductions to be made from income from other sources – Computation of gross total income – Deductions form Gross total income – Set off and Carry Forward Losses

Unit-V

Assessments procedure of Individual – HUF – Firms

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. Gaur, V.P and Narang, D.B, **Income Tax Law and Practice**, Kalyani publishers, New Delhi.

Reference books:

1. VinodSinghania.K, **Direct Taxes Law and Practice**, Taxmann Publication

Private Ltd, New Delhi.

2. Lal.B.B,**Direct Taxes Practice and Planning**, Darling Kindersley Private Ltd, New Delhi.
3. N. Harihara, **Income Tax Law and Practice**, Tata McGraw-Hill Publishing Company Ltd., New Delhi

Semester : III **Part : Elective**
Title of the Paper: Computerized Accounting & Office Automation Credit :
6 Subject Code : 18PCOE31 **Contact Hours : 6**

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Bridge the academic knowledge and professional implementation.

CO 2: Equip job seeker for professional accounting career.

CO 3: Help future entrepreneur in managing their financial accounting along with business operation.

CO 4: Develops Employability Skill

Unit-I

Windows and Ms-Office – Office Tools and Techniques – Ms Word – Basics – Creating a new document – Formatting text and documents – working with headers, Footers and Footnotes – Tables and Sorting – Working with graphics – Write’s Tools – Macros Mail Merge.

Unit-II

Ms-Excel – Basics – Excel features – Creating a new worksheet – Functions – Rearranging worksheets – Excel formatting Tips and Techniques – Excel Chart features – Using Worksheet as database – Auditing.

Unit-III

Ms-Power Point basics – Creating presentation – working with Text in PowerPoint transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing Presentation.

Unit-IV

Importance of computerized accounting – Accounting software’s – Company creation – ledger creating – Features of Tally – Vouchers – Various types – voucher entry – Preparing reports – Trial balance – Balance Sheet – Fund flow and Ratios.

Unit-V

Stock maintenance through Tally – Stock items - Grouping stock ledgers – Stock vouchers – Stock reports – Billing – Purchase bills – Sales bills – GST

Text Book:

1.Brucj, B.,**TheEssentiMs Office**, Galgotia Publication Private Limited, New Delhi, 2014.

Reference Books:

1. Gini Courter, Annete Marquis, **Ms. Office**, BPB Publications, New Delhi,2005,

2. Mohapatra.,**Business Process Automation**, PHI Learning, New Delhi,2014.
3. Alex Leon and Matthew Leon, **Database Management systems**, Leon Press, Chennai, 2002.

Semester : III
Title of the Paper: Accounting Standards & IFRS
Subject Code : 18PCOE32

Part : Elective
Credit : 6
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Lay a theoretical foundation for the preparation and presentation of financial statements.

CO 2: Gain working knowledge of the professional standards, principles and procedures of accounting and their application to different practical situations.

CO 3: Familiarize with recent development in the area of financial reporting.

CO 4: Develops Employability Skill

Unit – I

Meaning and Objectives of Accounting Standards – Indian Accounting Standards - Scope - Disclosure of Accounting Policies AS1 – Valuation of Inventories AS2

Unit – 2

Cash Flow Statement AS3 – Depreciation AS6 – Revenue Recognition AS9 – Accounting for fixed Assets AS10 – Accounting for Investments AS13.

Unit – 3

Earnings per Share AS20 – Accounting for Amalgamation AS14 – Related Party Disclosures AS18 – Leases AS19 – Intangible Assets AS26.

Unit – 4

Introduction to IFRS – Framework of IFRS 1 to 8 – First Time Adoption of IFRS – Share Based Payment – Business Combinations – Non-Current Assets held for sale – Financial Instruments: Disclosure – Operating Segments.

Unit – 5

XBRL – Format of Financial Statement for XBRL Filing – Filing of Balance Sheet, Profit & Loss A/c, Consolidated Balance Sheet, Consolidated Profit & Loss A/c, Director's Report – Auditor's Report in XBRL Mode.

Text Book:

D.S. Rawat, “**Students Guide to Accounting Standards**”, Taxmann Publication Pvt. Ltd., (2013)

Reference Book:

1. Kamal Garg, “**Practical Guide to IFRS and IND- AS**” Bharat Law House Pvt. Ltd., New Delhi, 2013.
2. Kamal Garg, “**Step by Guide to XBRL Filing under Revised Schedule VI**” Bharat Law House Pvt. Ltd., New Delhi, 2012-2013.
3. Shukla M.C., and Grewal, T.s., Advanced Accounting Standards, New Delhi, 2006.

Semester : III **Part : Elective**
Title of the Paper: Management Information System **Credit : 6**
Subject Code : 18PCOE33 **Contact Hours : 6**

COURSE OUTCOMES

On successful completion of this course, the students will be able to

- CO 1:** Provide students an understanding of concepts of MIS.
- CO 2:** Expose students on the recent development in MIS Systems.
- CO 3:** Understand the system analysis of MIS
- CO 4:** Develops Employability Skill

Unit 1: INTRODUCTION

Definition – characteristics – functions – pros and cons - structure - MIS support for planning - Organizing – Staffing - coordinating - Directing and controlling - Information for decision making.
(ERP) – E-Customer Relationship Management – E- business – Decision supports

Unit 2: INFORMATION SYSTEM

System: Concept – characteristics – organization as a system. Information System: meaning – definition – features – needs – roles - major challenges of information system.

Unit 3: INFORMATION SYSTEM PROCESSING

Financial information - Marketing information - Personnel information – Production information - Materials information – Accounting information – input – output – model – advantages and disadvantages.

Unit 4: SYSTEMS ANALYSIS AND DESIGN

System Development Life Cycle – System Investigation – System Analysis – System Design – System Implementation – System Maintenance

Unit 5: INFORMATION SYSTEM APPLICATION

Data warehousing – Data Mining – Enterprise Resource Planning ort system – group decision support system – executive information system

Text Book:

1. Murthy C SV, *Management Information Systems: Text & Application*, Himalaya Publishing House, 2008.
2. Sadagopan. S, *Management Information Systems*, PHI Learning, 2012.

Reference Book:

1. George M. Marakas, O'Brien James A, Ramesh Behl, *Management Information Systems*, Tata McGraw-Hill Education, 2009.
2. Gupta A.K., *Management Information Systems*, Sultan Chand Publishing, 2010.
3. Raghu Ramakrishnan, *Database Management systems*, MC-Graw Hill, Third Edition, 2003.

Semester : III

Title of the Paper: Security Analysis and Portfolio Management

Subject Code :18PCOE34

Part : Elective

Credit : 6

Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Acquire knowledge on the nature and scope of portfolio management.

CO 2: Make the learners to be familiar with the valuation models of equity and bonds.

CO 3: Inculcate the skill of evaluation of portfolio.

CO 4: Develops Entrepreneurship Skill

Unit-I

Organization and structure of the securities market in India – Primary market – Secondary market – Market index – SENSEX.

Unit-II

Security Analysis: Fundamental, Technical and Random walk theory.

Unit-III

Return and Risk analysis: Valuation models of equity and bonds – Options and futures – Valuation.

Unit-IV

Portfolio Management: Markowitz models – Sharpe Index model – Capital asset pricing theory.

Unit-V

Portfolio evaluation: Need and the process of evaluation – Portfolio revision – Formula plan – Rupee cost averaging – Cost rupee value – Constant ratio and variable ratio plans – Procedure to purchase a share in the market.

20% of marks must be allotted to problem solving questions.

80% of marks must be allotted to Theory questions.

Text Book:

1. PunithavathyPandian, **Security analysis and Portfolio Management**, Vikas Publishing House Private Ltd, New Delhi, 2018,

Reference Books:

1. Balla, V.K., **Fundamentals of Investment Management**, S.Chand , Ram Nagar, New Delhi, 2006.
2. Avadhani, V.A, **Investment& Security Markets in India**, Himalaya Publishing House, Mumbai, 2006.

3. Preethi Singh, Investment Management - **Security and portfolio Management**, Himalaya publishing House, Mumbai,2008.

Semester : III
Title of the Paper: Logistics & Supply Chain Management
Subject Code :18PCOE35

Part : Elective
Credit : 6
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: To develop insights as to different forms of logistics arrangement applied by different business houses.

CO 2: To instruct about application of different logistics models, their utility and limitations.

CO 3: To know the role of SMC in firm and economy

CO 4: Develops Entrepreneurship Skill

Unit-I

Logistics – Meaning of logistics management – Importance of logistics management - Supply Chain Management – Concept and importance – SCM VS Physical distribution approach – integrating inbound and outbound logistics – customer focus in supply chain - Supply chain and customer satisfaction – SCM and profitability

Unit-II

Role of SCM in a firm, and economy – SCM and marketing mix – cooperation functions of SCM – SCM total cost of concept – system approach to SCM marketing channels – functions- types and role – Integrating marketing channels with marketing mix – marketing channel and retailing strategy.

Unit-III

Supply chain as value delivery system – vendor relationship distribution channels design – Information flow in supply chain – inter-functional coordination and inter-cooperate cooperation system element of SCM

Unit-IV

Transportation – considerations in selecting the right mode – multimodal transportation – documentation – warehousing – types – site selection – management – material handling – customer service – strategy – practices – order processing

Unit-V

Models for supply chain business – demand – forecasting – finances – capacity management – quality – economic order- Transport management – transport strategy – transport decisions – packaging – ware housing - distribution

Text Book:

1. Bowersox D.J & Closs D.J. 1996, “**Logistics Management**”, McGraw – Hill international Editors, New Delhi.

Reference Books:

1. Glaskowsky NA, "**Business Logistics**", Dryden Press, Ohio, U.S

2. K. Shridhar Bhat, "**Logistics and Supply Chain Management**", Himalaya Publishing House, New Delhi

3. Saksena, S.C., **Logistics Management**, Sahtiya Bhawan Publications, 1982.

Semester : III
Title of the Paper: International Financial Management
Subject Code :18PCOE36

Part : Elective
Credit : 6
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Understand the International Financial Management

CO 2: Know the markets for foreign exchange

CO 3: Know the International Financial decisions

CO 4: Develops Entrepreneurship Skill

Unit-I

International Financial Management – An overview – Importance – Nature and Scope
– International flow of funds – Balance of Payments – International monetary system

Unit-II

Markets for Foreign Exchange – Foreign Exchange Market – feature – Spot and Forward market – Exchange Rate Mechanism – Exchange Rate determination in the spot and Forward markets – Factors Influencing Exchange Rate – FEMA – Market for currency futures and Currency options – Hedging with currency future and options.

Unit-III

International Investment decisions – Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment – Meaning – Benefits of International Portfolio Management – Problems of International Investment.

Unit-IV

International Financial Decisions – Over view of the International Financial Market- Channels for International flow of funds – Role and functions of multilateral Development Banks – International Banking – Functions – Credit Creations – Control of International Banks

Unit-V

International Financial Market Investment – Short-term and Medium term Instruments – Management of Short-term funds – Management of Receivables and inventory – Factors behind the Debt Crisis

Text Book:

1.V.Sharan, “**International Financial Management**”, Prentice- Hall of India.

Reference Books:

1.R.L. Varshney and S.Bhashyam, “**International Financial Management**”, Sultan Chand & Sons.

2.P.G.Apte, “**International Financial Management**”, Tata McGraw- Hill.

3. Pandey,I.M., **Financial Management**, Vikas Publications Private Ltd., New Delhi, 3rd
Revised Edition, 2008

Semester : III
Title of the Paper: Banking and Insurance
Subject Code : 18PCON31

Part : NME
Credit : 5
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Familiarize students with the functions of commercial banks and RBI

CO 2: Enable students to know the fundamental principles of insurance.

CO 3: Gain an insight on the nature of life, fire and marine insurance.

CO 4: Develops Employability Skill

Unit-I

Definition of banking – kinds of banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks – Functions of Reserve Bank of India.

Unit-II

Banker and Customer – Definition – General and Special relationship – Types of deposit accounts with the banker – Current accounts – Savings bank account – Fixed deposit accounts – Precautions to be taken before opening an account in the name of a new customer – Procedure for closing of an account.

Unit-III

Negotiable instrument – Definition – Distinguishing features of a cheque, Bill and Promissory Note – Letter of Credit – Crossing and Endorsement of Cheque Modern Services – ATM / Debit and Credit Cards – Internet banking – Mobile Banking.

Unit-IV

Introduction to Insurance – Meaning and nature – Purpose and need – Principles of Insurance – Types of Insurance – Terminology – New Insurance Product – Present State of Insurance Industry in India.

Unit-V

Nature of insurance contracts – Life, Fire and Marine – Innovative products impact of privatization – Insurance Regulatory and Development Authority (IRDA) : Objectives – Function.

Text Books:

1. E.Gordon and K.Natarajan., Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 2015.

Reference Books:

1. Sundharam K.P.M and Varshney P.N, Banking Theory, Law & Practice, Sultan Chand and Sons, New Delhi 2014.
2. S.Gurusamy, Banking Theory, Law & Practice, Vijay NicleIn presents Ltd, Chennai, 2013.
3. A.Murthy, Elements of Insurance, Margham Publications, Chennai-2015.

Semester : IV	Part : Core
Title of the Paper: Goods and Services Tax	Credit : 4
Subject Code : 18PCOC41	Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Equip the students with the provisions of GST Law & Practice.

CO 2: Impart knowledge of Levy, Input Tax Credit, Registration and Tax Invoice.

CO 3: Familiarize students to Returns, Payment of Tax and Accounts and Records.

CO 4: Develops Employability Skill

Unit-I

Customs Act, 1962 – Levy and Collection of Customs Duty - Types of Customs Duties – Restrictions on import and export under the Act – Classification of goods – Valuation of goods – Transportation and Warehousing – Duty drawbacks – Baggage Rules – Powers of Customs Officers

Unit-II

GST – Definitions – Meaning – Structure of GST – Highlights of GST – Administration – Classes of officers – Powers of officers - Levy of an Exemption from Tax – Tax Rate Structure - Levy and Collection of Central & State Goods and Service Tax – Composition Levy – Taxable person – Power to grant exemption from tax – Time, Value and Place of Supply.

Unit-III

Input Tax Credit – Eligibility and conditions for taking input tax credit – Recovery of Input Tax Credit and Interest thereon – Registration – Registration Forms and Process.

Unit-IV

Tax Invoice, Credit and Debit Notes – Tax invoice – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies – Returns First Return – Annual Return – Final Return – Notice to return defaulters – Levy of late fee – Tax Return Preparers.

Unit-V

Payments of Tax, Interest, Penalty and other amounts – Interest on delayed payment of Tax – Tax deduction at source – Transfer of input tax credit – Refund of Tax – Accounts and Records.

100% of marks must be allotted to Theory questions.

Text Book:

1. S.S. Gupta and V.S. Datey, “**GUIDE TO NEW MODEL GST LAW**”, Taxmann Publication Pvt, New Delhi.

Reference Books:

1.S.S. Gupta, “**GST Law & Practice**”, Taxmann Publication Pvt, New Delhi.

2. V.S. Datey., “**All about GST**”, Taxmann Publication Pvt, New Delhi

3. V.P. Gaur and D.B. Narang, “**GST Law & Practice**”, Kalyani Publishers, NewDelhi

Semester : IV	Part : Core
Title of the Paper: Research Methods in Commerce	Credit : 4
Subject Code : 18PCOC42	Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1:Enable the learners to know about the research methods.

CO 2:Make the learners to be familiar with source of data.

CO 3:Prepare the learners for the effective presentation of the project report.

CO 4: Develops Employability Skill

Unit-I

Research – Meaning – Objectives – Importance – Types of Research – Planning of Research – Research Design

Unit-II

Collection of Data – Primary Data – Methods of Collection – Tools for Collection – Questionnaire – Interview Schedule – Observation- Secondary Data – sources.

Unit-III

Sampling – Advantages of Sampling – Limitations of Sampling – Methods in Sampling – Probability Sampling – Non-Probability Sampling – Sampling Error – Non-Sampling Error.

Unit-IV

Hypothesis – Sources of Hypothesis – Characteristics of Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Tools & Procedure – An Illustration.

Unit-V

Processing of Data – Editing – Coding – Tabulation – Report writing – Contents of a Report – Qualities of a Good Report

20% of marks must be allotted to problem solving questions.

80% of marks must be allotted to Theory questions.

Text Book:

1. N.Thanulingom,**Research Methodology.**, Himalaya Publishing House, New Delhi, 2014.

Reference Books:

1. Kothari, C.R., **Research Methodology**, WeshwaPrakashan, New Delhi, 2012.
2. Krishnaswami O.R., **Methodology of Research in Social Sciences**, Himalaya Publishing House, Mumbai, 2012.
3. K.Rejeswari, M.JeyalakshmiandT.Palneeswari, **Research Methodology for Researchers in Commerce and Management**, Himalaya Publishing, Mumbai, 2013.

Semester : IV
Title of the Paper: Project & Viva -voce
Subject Code : 18PCOC43

Part : Core
Credit : 4
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Develop the ability of the students to prepare a project.

CO 2: Give the practical exposure in the field of commerce and business

CO 3: Skill Development Course

Regulations for the Project Report:

- ❖ The topic of the project may be based on research articles from commerce journals or any topic not covered in the M.Com syllabus.
- ❖ Internal examinations are the respective supervisors.
- ❖ Viva Voce examination to be evaluated by the external examiner.
- ❖ The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size of the letter should be 12 point with double space.
- ❖ The format of the project report should have the following components.
 - First page should contain:
 - Title of the project report
 - Name of the candidate.
 - Register number
 - Name of the Supervisor.
 - Address of the institution.
 - Month & Year of submission.
 - Contents.
 - Declaration by Candidate.
 - Certificate by Supervisor
 - Acknowledgement
 - List of tables
 - List of figures
 - Chapters (not exceeding five)
- ❖ The number of pages in the project may be 50 to 80.
- ❖ Two copies of the project report with binding should be submitted.

Semester : IV

Part : Elective

Title of the Paper: Quantitative Techniques for Management

Credit : 6

Subject Code : 18PCOE41

Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Impact knowledge about the basic characteristics of Operation Research.

CO 2: Make the learners to be familiar with linear Programming, Game theory and Queuing theory.

CO 3: Enable the learners to solve PERT/ CPM and Simulation problems.

CO 4: Develops Employability Skill

Unit- I: INTRODUCTION AND LINEAR PROGRAMMING:

Operation Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods - Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

Unit - II: TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems-Minimization and Maximization Problems – Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel's Approximation Method(VAM) - Optimality Tests - Modified Distribution Method (MODI)

Unit- III: ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

Unit- IV: PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities-Probability of completion of project- Determination of floats (total, free, independent)-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

Unit- V: DECISION THEORY AND SIMULATION

Decision Theory– Decision making under risk - Decision making under uncertainty – Simulation - Montocarlo method of simulation.

80% of the Questions must be Problems
20% of the Questions must be Theory.

Text Book:

1. P.K. Gupta and Man Mohan, **Problems in Operations Research**, Sultan Chand and Sons, New Delhi, 2006.

Reference Book:

1. S.D.Sharma, **Operations Research**, KedarNath Ram Nath and Co, Meerut, New Delhi, 2001.
2. Dr. S. Irulappan and Mr. Selvaraj, **Resource Management Techniques (Operations Research)**, Kalyani Publication, New Delhi, 2018.
3. Dr.T.Ramasamy., **“Techniques of Management”**, Gold Books Publishing House, Srivilliputtur, 2013.

Semester : IV
Title of the Paper: Project Management (E)
Subject Code : 18PCOE42

Part : Elective
Credit : 6
Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

- CO 1:** Know the Identification of the project
- CO 2:** Know the Analysis of the project
- CO 3:** Know the Implementation of the project
- CO 4:** Develops Employability Skill

Unit I

Project – Concept – Characteristics of Project – Classification Based on Location – Based on Activity – Based on Project Completion time – Based on Ownership – Based on Size – Based on Purposes – Life Cycle – Management – Organization.

Unit – II

Project Identification – Meaning – Generation of Ideas – Benefits of Project Definition Rating Index

Unit - III

Market and demand Analysis – Meaning – Collection of data – Primary sources – Secondary Sources – Market Survey – Market Planning – Market Environment – Project Risk Analysis – General Economic Conditions – Kinds of Project Risk – Demand Forecasting – Technic and methods.

Unit – IV

Technical Analysis – Meaning – Selection of Technology – Material Inputs and Utilities – Plant Capacity – Location and Site – Machinery and Equipment – Structure and Civil Work – Environment aspect - Project Lay out – Financial Estimation – Project Cost – Sources of Finance

Unit – V

Project Implementation – Meaning – Schedules – Project Planning – Project Control – Human Aspects of Project Management – Team Building – High Performance Team

TEXT BOOK:

K. Natarajan, **Project Management**, New age international Publications, 2016

Reference Book:

- 1.S.K. Chaturveli, **Project Management**, Himalaiya Publications, 2015
2. S.Choudhury, **Project Management**, Mc Gram Hill, 2017
- 3.Dennis Lock, **Project Management**, Gower Publication, England, 2012.

Semester : IV	Part : Elective
Title of the Paper: International Marketing Management (E)	Credit : 6
Subject Code : 18PCOE43	Contact Hours : 6

COURSE OUTCOMES

On successful completion of this course, the students will be able to

CO 1: Gain the conceptual clarity of International Marketing.

CO 2: Know the business implications of International Marketing

CO 3: Understand the documentation for exporting and exchange risk management

CO 4: Develops Employability Skill

Unit I :

International Marketing – Definition – Objectives – Problems – Decisions Involved – International Marketing Vs Domestic Marketing – International Marketing Environment – Political, Legal, Economic, Social and Cultural Environment

Unit – II

Market Selection – Need for Market Selection, Market Selection Process – Determinants of Market Selection – Market Entry – Direct Exporting – Forms of Organization in Direct Exporting – Indirect Exporting – Advantages and Limitations – Middlemen in Indirect Exporting

Unit - III

International Marketing Channels – Main Channels of Distribution – Linking the Domestic and Overseas Channel – Factors Affecting Selection of Channels

Unit – IV

Export Procedure and Documentation – Significance and Types – Export Procedure

Unit – V

Export Finance – Payment terms – Pre Shipment Finance – Post Shipment credit – Letter of Credit – EXIM Bank – ECGC

TEXT BOOK:

Francis Cherunilam, **International Marketing**, Himalaya Publishing House, New Delhi, 2013

Reference Book:

1.VArshney R.L. &Bahattacharya.B., **International Marketing Management – An Indian Perspective**, Sultan Chand & Sons, New Delhi, 2012

2.P.SubbaRao., **International Business**, Himalaya Publications House New Delhi, 2012

3. T.A.S. BalaGopal, **International Marketing an Export management**, Himalaya Publishing House, Mumbai, 2006

Semester : IV
Title of the Paper: Entrepreneurship
Subject Code:18PCOE44

Part : Elective
Credit : 6
Contact Hours : 6

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Know the various institutions assisting entrepreneurship.

CO 2: Understand the procedure to start the new venture

CO 3: Develop the skill of job creators

Unit-I

Entrepreneur – Meaning – Importance – Qualities – Functions of entrepreneurs – Types – Role of entrepreneurs in economic development – WOMEN Entrepreneurs – Growth – Problems.

Unit-II

Entrepreneurship – Definition – Characteristics - Factors Affecting and Stimulating Entrepreneurship – Factors affecting Entrepreneurship Growth - Entrepreneurship Development Programs (EDP) – phases of EDPs- Institutions for Entrepreneurship Development.

Unit-III

Institutional support to entrepreneurs – DIC – SISI – SIDCO – SIPCOT – NAYE – NIESBUD – EDI - Institutional Finance to Entrepreneurs – IFCI – IDBI – SFC – TIIC.

Unit-IV

Starting of Micro, Small and Medium Enterprises: Steps in enterprise building: finding out new business idea – Identifying a suitable business opportunity – Preliminary evaluation.

Unit-V

Project – Meaning – project identification – Steps – project formulation – stages of project formulation, project report – contents – preparation of a project report.

Text Book:

1. E.Gordon and K.Natarajan, **Entrepreneurship Development**, Himalaya Publishing House, New Delhi, 2014.

Reference Books:

1. Gupta. C.B and Srinivasan, N.P., **Entrepreneurial Development**, Sultan Chand and Sons, New Delhi, 2013
2. Khanka S.S, **Entrepreneurial Development**, S.Chand and Company Ltd., New Delhi, 2012.
3. RenuArora& S.K. Sood, **Fundamentals of Entrepreneurship and small Business**, Kalyani Publishers

Semester : IV
Title of the Paper: Corporate Social Responsibility
Subject Code:18PCOE45

Part : Elective
Credit : 6
Contact Hours : 6

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Know about the Business

CO 2: Know about the Economic system

CO 3: Understand a role of MNC in Corporate social responsibility

Unit 1: BUSINESS OBJECTIVES

Business - Changing Concept - Objectives: Economic and Social - Relationship between business and society.

Unit 2: ECONOMIC SYSTEM

Meaning of capitalism - Salient features. Meaning of Socialism - salient features. Mixed economy - Advantages and disadvantages

Unit 3: WELFARE STATE

Meaning - Role of Government - Directive Principles – Functions - State control of the Economy

Unit 4: CORPORATE SOCIAL RESPONSIBILITY (CSR)

Social responsibility of a business firm - Social responsibility of business stakeholders (owners, employees, consumers and community) - Cultural and moral responsibility - response of Indian firms towards CSR

Unit 5: ROLE OF MNC IN CORPORATE SOCIAL RESPONSIBILITY

Meaning – Definition - Emerging areas in CSR and sustainability – Relevant Case studies

Text Book:

1. Baxi C.V. and Prasad Ajit, *Corporate Social Responsibility*, Excel Books, 2010.

Reference Books:

1. Baxi .C.V., RupamanjariSinha Ray, *Corporate Social Responsibility*, Vikas Publication House, 2012.

2. ChatterjiMadhumita, *Corporate Social Responsibility*, Oxford University Press, 2011.

3. N.D. Kapoor, corporate social responsibility, Sultan chand& sons, New Delhi, 2010

Semester : IV
of the Paper: Corporate Governance And Business Ethics
Subject Code:18PCOE46

Part : Elective Title
Credit : 6
Contact Hours : 6

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Explain the importance of corporate governance.

CO 2: Apply the ethical principles of business in the competitive environment.

CO 3: Know about Corporate Governance Forums

UNIT- I Corporate Governance : Corporate Governance – Evolution, Concept and Principles - Need for and importance of Corporate Governance – Benefits of good governance - Theories underlying Corporate Governance- Stakeholder’s theory – Stewardship theory – Agency theory – Separation of ownership and control.

UNIT- II Board Committees: Board committee, their composition, role and responsibilities - Audit Committee –Remuneration Committee – Nomination Committee - Shareholders Grievance Committee - Corporate governance Committee- Corporate Compliance committee. **Corporate Governance in India** - Legislative framework of Corporate Governance in India - Listing agreement – Kumaramangalam Birla committee - Corporate Governance norms prescribed by SEBI– Companies Act - Corporate Governance in PSUs, Banks, Insurance Companies.

UNIT- III Risk Management and Internal Control: Meaning of Risk – classification of Risk – Risk evaluation –Management of Risk and oversight – Enterprise risk management - Evaluation of key financial decisions - Internal control – Evaluation of effectiveness of internal control – Director’s responsibility Statement.

UNIT- IV Corporate Governance Forums: The Institute of Company Secretaries of India(ICSI) – National Foundation for Corporate Governance – Organisation for Economic Co-operation and Development – Global Corporate Governance Forum – Commonwealth Association of Corporate Governance – International Corporate Governance Network.

UNIT- V Ethics in Business: Meaning of business ethics – Nature, scope, and objectives of business ethics – Factors influencing business ethics - Characteristics of business ethics – Ethical and social Implications of business policy and decision - Importance and need for business ethics in Indian context – Corporate social responsibility of business.

Text Book

1. A.C.Fernando , Corporate Governance, 8th Edition 2014, Pearson Education , New Delhi

Reference Books

1. Subhash Chandra Das, Corporate Governance, Third edition, PHI Learning Pvt Ltd., New Delhi.

2. Vasuda Joshi, Corporate Governacne –The Indian Scenario, New Edition 2014, Foundation Books Pvt. Ltd.New Delhi.
3. A.C.Fernando, Business Ethics and Corporate Governance ,Revised Edition 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.