

MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)



DEPARTMENT OF COMMERCE

M.COM

PROGRAMME SPECIFIC OUTCOMES

- PSO1:** To enable the students to get employability in the banks, Financial Institutions and Software industries and pursue higher studies like Master of philosophy and doctorate.
- PSO2:** To Master the ability of students to work effectively as a member of an interdisciplinary team on complex problems and to inculcate the knowledge in investment and portfolio management towards banking and corporate sector.
- PSO3:** To develop the young entrepreneurs with the knowledge of RBI, SEBI, MSME and business ethic and to Recognize tax planning opportunities – and recommend appropriate tax- saving strategies for decision making.
- PSO4:** To Address tax situations for a variety of taxpayers, such as wage earners, salespersons, owners of small business, professionals, investors, home and rental property owners, farmers, etc.

COURSE PATTERN

Study Component	I Sem	II Sem	III Sem	IV Sem	Total Hours	Total Credit	No. of Papers	Total Marks
Core	6(4) 6(4) 6(4) 6(4) 6(4)	6(4) 6(4) 6(4) 6(4)	6(4) 6(4) 6(4)	6(4) 6(4) 6(4)	90	60	15	1500
Elective	—	—	6(6) 6(6)	6(6) 6(6)	24	24	04	400
Non – Major Elective	—	6(6)	—	—	06	06	01	100
Total	30(20)	30(22)	30(24)	30(24)	120	90	20	2000



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF COMMERCE (M.Com)
(For those who joined in 2018-2019 and after)

Programme :M.Com
Semester : I
Sub Code :18PCOC11

Part III : Core
Hours : 06
Credits : 04

ADVANCED ACCOUNTING

Course Outcomes:

- CO1:** To educate the learners with accounting concepts, standards and principles.
CO2: To make the learners to be through with accounting for non-trading concerns and insurance claims.
CO3: To enrich the learners to be familiar with branch, departmental accounts.
CO4: On Successful completion of the course the students should will have knowledge in practical application of accounts.

Unit-I:

Accounting of Financial Information System: Generally accepted Accounting Principles – Accounting Concepts and Conventions – Critical Review of Accounting Principle and Concepts.

Unit-II:

Accounting problems related to Non-Trading concerns – Preparation of accounts from incomplete records.

Unit-III:

Branch and Departmental Accounts (Excluding Foreign Branches). Hire purchase and installment purchase systems.

Unit-IV:

Insolvency accounts of Individuals– Procedure – Provisions under PTI Act and PI act – Statement of affairs – Deficiency Account – Difference between Balance sheet and Statement of Affairs.

Unit-V:

Insurance Claims – Loss of Stock Policy – Loss of profit Policy – Average clause policy.

80% of the questions must be Problems

20% of the questions must be Theory

Text Book:

1. T.S.Reddy and A.Murthy,**Advanced Accountancy – Volume – I**,Margham Publications, Chennai, 2013.

Reference Books:

1. R.L.Gupta ,**Advanced Accounting** , Sultan Chand, Publications, Delhi,2012.
2. S.P.Jain and K.L.Narang, **Advanced Accountancy**, Kalyani Publishers, New Delhi, 2014.

HUMAN RESOURCE MANAGEMENT

Programme :M.Com
Semester : I
Sub Code :18PCOC12

Part III : Core
Hours : 06
Credits : 04

Course Outcomes:

CO1: To introduce the basic concepts, functions and processes of human resource management.

CO2: To familiarize the students with the training and development.

CO3: To be aware of recent trends in human resources.

CO4: To develop the employability skill of learners.

Unit-I

Human Resource Management -Introduction – Meaning – Definition – Objectives – Nature and Scope – Need for HRM Approach – Significance of HRM – Limitations - HRM and Personnel Management.

Unit-II

Human Resource Development (HRD)- Introduction – Concept – Definitions – Features – Objectives – Essentials of HRD at Micro and Macro levels – Significance of HRD – Distinction between Personnel Function and HRD.

Unit-III

Man Power Planning- Job Analysis – Recruitment – Selection– Training.

Unit-IV

Performance Appraisal- Introduction – Meaning – Definition – Features – Objectives – Benefits and Uses – Limitations – Process – Methods of performance Appraisal – Suggestions to improve performance appraisal – Essentials of an Effective Appraisal System.

Unit-V

Motivation-Definition – Importance – Techniques – Theories of Motivation – Morale: Meaning and Definition – Factors influencing Morale – Factors Improving Morale – Job Satisfaction.

Text Book:

1. ShashiK.Guptaand Rosy Joshi, **Human Resource Management**,Kalyani Publishers, New Delhi, 2018.

Reference Books:

1. L.M.Prasad,**Human Resource Management**, Sultan Chand and sons, New Delhi, 2018.
2. C.P.Gupta, **Human Resource Management**, Sultan Chand and Sons, New Delhi, 2009

ADVANCED BUSINESS STATISTICS

Programme :M.Com
Semester : I
Sub Code :18PCOC13

Part III : Core
Hours : 06
Credits :04

Course Outcomes:

CO1: To make the learners understand the advanced statistical concepts.

CO2: To impart knowledge about the various statistical tools.

CO3: To develop the skill in application of statistical tools

CO4: To develop employability skills.

Unit- I:

Correlation – Types of correlation – Karl Pearson's Co – efficient of correlation (Simple, Partial and Multiple correlations) – Spearman's rank Correlation – Regression Analysis – Regression Lines and regression Co – efficient.

Unit- II:

Time Series Analysis : Components of Time Series – Measurement of trend – moving average and least square method – Exponential Trends and Growth curve – Measurement of seasonal variation – Ratio to trend and link relative method.

Unit- III:

Approaches to probability – Addition, multiplication and Baye's Theorem, Mathematical Expectation – Theoretical Distribution: Binomial, Poisson and Normal distribution and their applications to business.

Unit-IV:

Procedure for Hypothesis Testing – One tailed and Two Tailed Test – Large Sample tests for means and standard deviations – Small sample tests (t- test) – F test and Analysis of Variance (ANOVA)

Unit- V:

Chi- square test – Sign test – Man Whitney U test – Krusakalwallis test.

80 % of the Questions must be Problems

20 % of the Questions must be Theory

Text Book:

S.P.Gupta, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.

Reference Books:

1. S.P. Gupta and M.P. Gupta, **Business Statistics**, Sultan Chand and Sons, New Delhi, 2011.
2. Sanchetti and Kapoor, **Advanced Statistical Methods**, New Delhi, Sultan Chand, 2008

BANKING TECHNOLOGY

Programme :M.Com
Semester : I
Sub Code :18PCOC14

Part III : Core
Hours : 06
Credits :04

Course Outcomes:

- CO1:** To introduce E- banking technologies to the learners.
CO2: To make the learners understand the impact of IT on Banking Sector.
CO3: To make the learners to be familiar with Cyber issues in Online Banking.
CO4: To develop the knowledge and skills the students.

Unit-I

Banking Technology: Introduction – Evolution –Need for Bank Computerization at Branch level/ Zonal, Head office, LANs and WANs – Core Banking.

Unit-II

Electronic Banking: Anytime banking, Anywhere Banking, Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking, and Universal Banking.

Electronic Payment System – ATMs – Electro Magnetic Cards – Credit Cards, Debit Cards, E-Purse, e-Cheque, e- Cash, e- token, Cheque Transaction System.

Unit-III

Electronic Fund Transfer: NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS – EFT System in India.

Electronic Clearing System – Debit Clearing, Credit Clearing – SWIFT – RTGS – Digital Signature – ECS in India.

Unit-IV

Information Technology: Networking in Banks – NET, NIC NET, INFI NT, Bank net, RBI NET, DATA NET, Internet and E-mail – VSATs – Networking scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.

Unit-V

Data Management and Privacy: Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions.

Text Book:

1. A.Rama & A.Aruna Devi, Banking Technology Chennai, New century Book House (P) Ltd., 2010.

Reference Books:

1. FirdoTemurasp Shroff, Modern Banking Technology, New Delhi, Northern Book Centre, 2008.
2. Malhotra, T.D., Electronic Banking & Technology in banks, New Delhi, Sulthan Chand & sons, 2002.

FINANCIAL MARKETS AND SERVICES

Programme :M.Com
Semester : I
Sub Code :18PCOC15

Part III : Core
Hours : 06
Credits :04

Course Outcomes:

CO1: To enable the learners to become familiar with the Indian Financial System and structure.

CO2: To educate the learners on the functioning of financial markets and

CO3: To develop awareness of recent financial services.

CO4: To develop the employability skill. On completion of the course the learners will have a knowledge of stock exchange market.

Unit-I:

Financial System – Meaning, Structure, Components and Services – Importance in the development of economy – Limitations of Indian Financial Systems.

Unit-II:

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Government Securities Market – Market for commercial paper and Certificate of deposits – Global depository receipts.

Unit-III:

Capital Market – Stock Exchange – Organization and function- Listing of securities, Trading in stock exchanges – On-line trading of shares – E-Shares, New issues market – Initial public offering – Meaning, Procedures and guidelines.

Unit-IV:

Merchant Banking – Meaning, Functions and Services of Merchant banks – Guidelines of RBI and SEBI mutual funds – Meaning Importance and types – Mutual funds in India - Venture capital – Concept, features and importance – Guidelines.

Unit-V:

Factoring and Forfeiting – Meaning and Importance – Factoring Vs Discounting – Factoring in India – factoring Vsforfeiting – Advantages and limitation.

Text Book:

1. E.Gordan. andK.Natarajan, **Financial Markets and Services**, Himalaya Publishing house, Mumbai, 2014.

Reference Books:

1. Punithavathypandian, **Financial Services and Markets**, Vikas Publishing House Private Ltd, New Delhi, 2009.
2. K.Sasidharan and K. Alex.Mathews, **Financial Service and System**, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2008.

SERVICES MARKETING

Programme :M.Com
Semester : II
Sub Code :18PCOC21

Part III : Core
Hours : 06
Credits :04

Course Outcomes:

- CO1:** To introduce the concepts in services marketing.
CO2: To impart the knowledge about services marketing mix.
CO3: To educate the learners about the application of services marketing mix.
CO4: To develop the employability skills.

Unit-I:

Services Marketing – Concept – Definition – Nature and Characteristics of services – Classification of service – Difference between Goods & Services – Needs service marketing – Role of services marketing in an economy – Obstacles in services marketing – Overcoming the obstacles.

Unit-II:

Service Marketing mix – Elements of services marketing mix – Seven Ps – Service product – Price, Promotion, Place – People, process and Physical evidence.

Unit-III:

Services marketing for Health service – Types of hospitals – Marketing mix for hospitals – Indian Health Care Industry.

Unit-IV:

Tourism services – Users of tourism services – Marketing mix for tourism – Tourism products – Techniques of sales promotion for tourism – Tour operators – Travel agent – Travel guides.

Unit – V:

Globalization of services – Introduction – Challenges to global Service Marketers – Successful global service marketing – Typical International services – Strategic implications of ISM– Globalisation and corporate culture.

Text Book:

VasanthiVenugopla, **Services Marketing**, Himalaya Publishing House, New Delhi, 2011.

Reference Books:

1. Helen Woodruffe, **Services Marketing**, Macmillan India, New Delhi, 2001.
2. S. Shajahan, **Services Marketing**, Himalaya Publishing House, Mumbai, 2005.

APPLIED MANAGEMENT ACCOUNTING

Programme :M.Com
Semester : II
Sub Code :18PCOC22

Part III : Core
Hours : 06
Credits :04

Course Outcomes:

CO1: To develop an understanding of the conceptual framework of Management Accounting. **CO2:** To acquire the students, the management accounting techniques that facilitates managerial decision making.
CO3: To make the students to get practical skill in solving management problems.
CO4: This course develop employability skills of the students.

Unit-I:

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Financial Statement Analysis – Ratio Analysis – Analysis of liquidity – Solvency and Profitability.

Unit-II:

Fund flow and Cash flow analysis – Meaning – Difference between fund flow statement and cash flow statement – preparation of fund flow statement and cash flow statement.

Unit-III:

Marginal costing – meaning – features – assumption – Break even and CVP Analysis – Application of marginal costing in managerial decision making.

Unit-IV:

Standard costing – Setting standards – Variance analysis and reporting – Material, Labour, Overhead – Sales and profit variance – Reporting and investigation of variance.

Unit-V:

Budget and Budgetary control forecasting Vs. Budget – Preparation of functional budget – Types of budgets – Zero base budgeting – Programme budgeting and performance budgeting.

80% of the Questions must be Problems

20% of the Questions must be Theory.

Text book:

R.Ramachandran and R.Srinivasan, **Management Accounting**, Sriram Publications 2013.

Reference Books:

1. ShashiK.Gupta, R.K.Sharma, **Management Accounting**, Kalyani Publishers, Ludhiana, 2012.
2. S.N.Maheswari, **Management Accounting and Financial Control**, Vikas Publishers, Delhi, 1998.

RETAIL MANAGEMENT

Programme :M.Com
Semester : II
Sub Code :18PCOC23

Part III : Core
Hours : 06
Credits : 06

Course Outcomes:

CO1: To know the concepts of retail marketing.

CO2: To understand the stages in product development and pricing of products.

CO3: To be familiar with Ethics in business.

CO4: To develop the Entrepreneurship skills.

Unit-I Role and Relevance of Retailing

Introduction – Retail industry in India – Characteristics – Functions – Categories of Retailers – Retailing channels abroad and in India – Franchising – Multi level marketing – The changing face of retailing.

Unit-II Retail Customer

Consumer behavior – Factors affecting consumer decision making – Stages of consumer decision – Influence of situational variables on shopping behavior – Indian shoppers.

Unit-III Retail Market Segmentation

Meaning – Benefits – segmenting, targeting and positioning – criteria for effective market segmentation – Classification of consumer goods – Bases for segmentation – Customer profile – Market segmentation in India.

Unit-IV Retail Location Strategy

Importance of location decision – Location determining factors – Types of retail location – Site selection analysis – Estimate of store sales – Retail location theories – Location assessment procedures.

Unit-V Product and Merchandise management

Product management – Brand Management – Merchandise management – Model Stock Plan – Constraining factors – Types of suppliers – Criteria for the selection of suppliers.

Visit Retail malls to gather practical knowledge.

Text Book:

1. Chetan Bajaj, RajnishTuli, nidhi. V.Srivastava, **Retail Management**, Oxford University Press, NewDelhi, 2014.

Reference Books:

1. Barry Bermann and Joel R.Evans, 1979, **Retail Management – A Strategic Approach**,MeemillanPublishing co. inc, New York, 2013.
2. Jain J.N and Singh P.P., **Modern Retail Management: Principles and Techniques**, Regal Publications.

E-COMMERCE

Programme :M.Com
Semester : II
Sub Code :18PCOC24

Part III : Core
Hours : 06
Credits : 04

Course Outcomes:

CO1: To enable the students to understand basics of E-Commerce

CO2: To gain a practical orientation to E-Commerce and E-Business management.

CO3: To know about network infrastructure with Electronic Data Interchange.

CO4: To develop the employability skills of the learners.

Unit-I:

Introduction to internet: Origin of Internet – Hardware and Software Requirements for Internet – How does Internet Work? – Internet Addressing System – Internet Retrieval Tools – Facilities in Internet – WWW (World Wide Web) – Benefits of WWW – WWW and its Related Definitions.

Unit-II:

Introduction to Electronic Commerce: Meaning and Definition of E-Commerce – Origin of E-Commerce – Benefits of E-Commerce – Limitations of E-Commerce – Difference between Traditional Commerce and Electronic Commerce – Classifications of E-Commerce.

Unit-III:

Elements of Electronic Commerce Framework: Network Infrastructure – Information and Distribution Technology – Network Multimedia Content Publishing Technology – Security and Encryption – Payment Service – Business services Infrastructure – Public Policy and Legal Infrastructure.

Unit-IV:

Electronic Data Interchange (EDI): Definition of EDI – EDI Applications to Business – EDI: Legal, Security, Cryptography - Firewall and Privacy Issues.

Unit-V:

Electronic Payment System: Online Payment Basics – Payment Cards (Credit, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stores Value Cards.

Text Books:

Abirami Devi k ., Alagammai“E-Commerce (E.Com)” Margham Publications, 2012.

Reference Books:

1. Bharat Bhasker, **“Electronic Commerce (E.Com): Framework, Technologies and Applications”**, Tata McGraw Hill Publication Company Limited, New Delhi, 2011.
2. P.T.Joseph, **“E-Commerce (E.Com)”** PHI learning private ltd., New Dehli-2012.

CUSTOMER RELATIONSHIP MANAGEMENT

Programme :M.Com
Semester : II
Sub Code :18PCOC25

Part III : Core
Hours : 06
Credits : 04

Course Outcomes:

CO1: To enable the learners to understand the concept of CRM and ERP.

CO2: To impart the knowledge on various strategies for building relationship.

CO3: To create awareness on the application e-CRM

CO4: To develop the employability skills of the students.

Unit-I:

Introduction of CRM: Meaning – Need – Nature-Importance of CRM-features of CRM- CRM process-CRM and Marketing organization.

Unit-II:

Implementation of CRM: Meaning-strategies for building relationship-CRM and competitors-cost supply chain partnership with customers –organizing customers clubs-complaints monitoring cell- implementing CRM-factors influence the implementations process of a CRM System.

Unit-III:

Customer Acquisition – Meaning –importance-input-requisites for effective acquisition –attention on adoption process. Reason for loss of customers – strategies to prevent deflation and recover lapsed customers.

Unit-IV:

Customer Interaction Management: Meaning –Need-Importance of CIM-Routes of CIM- factors influencing CIM- Electronic data interchange (EDI)-specific skills for CIM.

Unit-V:

E-CRM: Evolving and CRM-CRM vs. E-CRM-need to move online CRM-basic requirements of E-CRM-features and futures of E-CRM.

ERP-meaning-characteristics-benefits – advantages and disadvantages.

Real Time Survey (Practical)

Text Book:

1. H. Peer Mohamad and A. Sagadevan. **Customer Relationship Management**, Vikas Publishing House Pvt. Ltd, Chennai, TamilNadu.

Reference Books:

1. Pankaj Sharma, **Enterprise Resource Planning**, APH Publication, New Delhi, 2004.
2. V Kumar and Werner J.Reinartz, **Customer Relationship Management**, Wiley, New Delhi, 2006.