

# M.COM

## Syllabus

Program Code: PCO

2018 - Onwards



**MANNAR THIRUMALAI NAICKER COLLEGE**

(AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

## **Eligibility**

Admission for M.Com Program is open to the candidates having Bachelor Degree in Commerce, Management, Corporate Secretarial ship and other related program of any recognized university.

## **Duration of the Course**

The duration of the course shall be two academic year comprising four semesters with two semesters in each academic year.

## **Subjects of Study**

Part III :

1. Core Subjects
2. Electives
3. Non Major Electives

## **The scheme of Examination**

The components for continuous internal assessment are:

Two tests and their average	--15 marks
Seminar /Group discussion	--5 marks
Assignment	--5 marks
Total	--25 marks

## Pattern of the questions paper for the continuous Internal Assessment

The components for continuous internal assessment are:

### Part –A

Six multiple choice questions (answer all) 6 x 01= 06 Marks

### Part –B

Two questions ('either .... or 'type) 2 x 07=14 Marks

### Part –C

One question out of two 1 x 10 =10 Marks

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Total 30 Marks  
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Pattern of the question paper for the Summative Examinations:

### Note: Duration- 3 hours

### Part –A

Ten multiple choice questions 10 x 01 = 10 Marks

No Unit shall be omitted: not more than two questions from each unit.)

### Part –B

Five Paragraph questions ('either .... or 'type) 5 x 07 = 35 Marks

(One question from each Unit)

### Part –C

Three Essay questions out of five 3 x 10 =30 Marks

(One question from each Unit)

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Total 75 Marks  
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## Minimum Marks for a Pass

50% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

34 marks out of 75 is the pass minimum for the Summative Examinations.

## **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 propertyowners, farmers, etc.

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**DEPARTMENT OF COMMERCE- PG**  
**(For those who joined in 2018-2019 and after)**  
**COURSE PATTERN**

<b>Study Component</b>	<b>I Sem</b>	<b>II Sem</b>	<b>III Sem</b>	<b>IV Sem</b>	<b>Total Hours</b>	<b>Total Credit</b>	<b>No. of Course</b>	<b>Total Marks</b>
Core Subject	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 Subject	-	-	6(6) 6(6)	6(6) 6(6)	24	24	04	400
Non major Elective	-	6(6)	-	-	06	06	01	100
<b>Total</b>	<b>30(20)</b>	<b>30(22)</b>	<b>30(24)</b>	<b>30(24)</b>	<b>120</b>	<b>90</b>	<b>20</b>	<b>2000</b>

**SEMESTER –I**

<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Hours/ Week</b>	<b>Credit</b>	<b>Exam Hours</b>	<b>Max. Marks CA</b>	<b>Max. Marks SE</b>	<b>Total</b>
18PCOC11	<b>Core Subjects</b> Advanced Accounting	6	4	3	25	75	100
18PCOC12	Human Resource Management	6	4	3	25	75	100
18PCOC13	Advanced Business Statistics	6	4	3	25	75	100
18PCOC14	Banking Technology	6	4	3	25	75	100
18PCOC15	Financial Markets and Services	6	4	3	25	75	100

**SEMESTER –II**

<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Hours/ Week</b>	<b>Credit</b>	<b>Exam Hours</b>	<b>Max. Marks CA</b>	<b>Max. Marks SE</b>	<b>Total</b>
18PCOC21	<b>Core Subjects</b> Services Marketing	6	4	3	25	75	100
18PCOC22	Applied Management Accounting	6	4	3	25	75	100
18PCOC23	Retail Management	6	6	3	25	75	100
18PCOC24	E- Commerce	6	4	3	25	75	100
18PCOC25	Customer Relationship Management	6	4	3	25	75	100

<b>SEMESTER –III</b>						
<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Weekly Hours</b>	<b>No. Of Credits</b>	<b>Marks</b>		
				<b>Int</b>	<b>Ext</b>	<b>Total</b>
18PCOC31	<b>Core Subjects</b> Special Accounting	6	4	25	75	100
18PCOC32	Direct Taxes	6	4	25	75	100
18PCOE31	<b>Electives</b> 1.Computerized Accounting and Office Automation	6	6	25	75	100
18PCOE32	2.Accounting Standards and IFRS					
18PCOE33	3. Management Information Systems					
18PCOE34	1.Security Analysis and Portfolio Management					
18PCOE35	2.Logistics and Supply Chain Management	6	6	25	75	100
18PCOE36	3.International Financial Management					
18PCON31	<b>Non Major Elective:</b> Banking and Insurance	6	6	25	75	100
<b>Total</b>		<b>30</b>	<b>26</b>	<b>125</b>	<b>375</b>	<b>500</b>

<b>SEMESTER –IV</b>						
<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Weekly Hours</b>	<b>No. Of Credits</b>	<b>Marks</b>		
				<b>Int</b>	<b>Ext</b>	<b>Total</b>
18PCOC41	<b>Core Subjects</b> Goods and Services Tax Act and Customs Duty	6	4	25	75	100
18PCOC42	Research Methods in Commerce	6	4	25	75	100
18PCOPR1	Project & viva-voce	6	4	40	60	100
18PCOE41	<b>Electives</b> 1.Quantitative Techniques for Management	6	6	25	75	100
18PCOE42	2.Project Management					
18PCOE43	3. International Marketing Management					
18PCOE44	1. Entrepreneurship					
18PCOE45	2. Corporate Social Responsibility	6	6	25	75	100
18PCOE46	3. Corporate Governance and Business Ethics					
<b>Total</b>		<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>500</b>

# FIRST SEMESTER





**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.



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**DEPARTMENT OF COMMERCE (M.Com)**  
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**Programme : M.Com**  
**Semester : I**  
**Sub Code : 18PCOC12**

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**HUMAN RESOURCE MANAGEMENT**

**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



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

**Part III : Core**  
**Hours : 06**  
**Credits :04**

**ADVANCED BUSINESS STATISTICS**

**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:**

1. 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



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

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**BANKING TECHNOLOGY**

**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.



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

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**FINANCIAL MARKETS AND SERVICES**

**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.  
K.Sasidharan and K. Alex.Mathews, **Financial Service and System**, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2008.

# SECOND SEMESTER





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

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

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**SERVICES MARKETING**

**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:**

1. 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.



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**Programme : M.Com** **Part III : Core**  
**Semester : II** **Hours : 06**  
**Sub Code : 18PCOC22** **Credits : 04**

**APPLIED MANAGEMENT ACCOUNTING**

**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.



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

**Part III : Core**  
**Hours : 06**  
**Credits : 06**

**RETAIL MANAGEMENT**

**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.



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

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**E-COMMERCE**

**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 devlope the employability skills of the leaners.

**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,webs SecurityCryptography - Firewell 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.



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

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**CUSTOMER RELATIONSHIP MANAGEMENT**

**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.



# THIRD SEMESTER



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

**Programme : PG**  
**Semester : III**  
**Subject Code: 18PCOC31**

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**SPECIAL ACCOUNTING**

**Course Outcomes**

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

**CO1:** Acquire knowledge on the preparation of Holding Company Accounts.

**CO2:** Know about the procedure for accounting for Price Level Changes in Public Utility Concerns.

**CO3:** Develop the skill in the preparation of Banking and Insurance Company Accounts.

**CO4:** Develops Employability Skill

**Unit – I Holding Company Accounts**

Meaning - 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**

Meaning -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, 2018. VOL-II, New Delhi.

**Reference Books:**

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



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

<b>Programme : PG</b>	<b>Part III : Core</b>
<b>Semester : III</b>	<b>Hours : 06</b>
<b>Subject Code: 18PCOC32</b>	<b>Credits : 04</b>

**DIRECT TAXES**

**Course Outcomes**

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

**CO1:** Enable the learners to be thorough with the concepts related to income tax.

**CO2:** Make the learners determine the residential status of assesses.

**CO3:** Make the learners to be familiar with the provisions of computation of taxable income under various heads.

**CO4:** Develops Employability Skill

**Unit-I Introduction**

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 Income from salary and House Property**

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 Income from Business or profession**

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**

Individual – HUF – Firms and company.

**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. Harihara. N, **Income Tax Law and Practice**, Tata McGraw-Hill Publishing Company Ltd., New Delhi.



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)  
DEPARTMENT OF COMMERCE**

(For those who joined in 2018-2019 and after)

<b>Programme : PG</b>	<b>Part III : Elective</b>
<b>Semester : III</b>	<b>Hours : 06</b>
<b>Subject Code: 18PCOE31</b>	<b>Credits : 06</b>

**COMPUTERIZED ACCOUNTING AND OFFICE AUTOMATION**

**Course Outcomes**

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

**CO1:** Bridge the academic knowledge and professional implementation.

**CO2:** Equip job seeker for professional accounting career.

**CO3:** Help future entrepreneur in managing their financial accounting along with business operation.

**CO4:** 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 Computerized accounting**

Meaning - Importance – 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 Tally**

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

**Text Book:**

1. Brucj, B. **The Essentil Ms Office**, Galgotia Publication Private Limited, 2014, New Delhi.

**Reference Books:**

1. Gini Courter, Annete Marquis, **Ms. Office**, BPB Publications, 2005, New Delhi.
2. Mohapatra, **Business Process Automation**, PHI Learning, 2014, New Delhi.
3. Alex Leon and Matthew Leon, **Database Management systems**, Leon Press, 2002, Chennai.



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**DEPARTMENT OF COMMERCE**

**(For those who joined in 2018-2019 and after)**

<b>Programme : PG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE32</b>	<b>Credits</b>	<b>: 06</b>

**ACCOUNTING STANDARDS AND IFRS**

**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 Introduction**

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

**Unit – II Cash Flow Statement AS3**

Depreciation AS6 – Revenue Recognition AS9 – Accounting for fixed Assets AS10 –  
Accounting for Investments AS13.

**Unit – III Earnings per Share AS20**

Accounting for Amalgamation AS14 – Related Party Disclosures AS18 – Leases  
AS19 – Intangible Assets AS26.

**Unit – IV Introduction to IFRS**

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 – V 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:**

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



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**DEPARTMENT OF COMMERCE**  
**(For those who joined in 2018-2019 and after)**

<b>Programme : PG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code: 18PCOE33</b>	<b>Credits</b>	<b>: 06</b>

**MANAGEMENT INFORMATION SYSTEM**

**Course Outcomes**

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

- CO1:** Provide students an understanding of concepts of MIS.  
**CO2:** Expose students on the recent development in MIS Systems.  
**CO3:** Understand the system analysis of MIS  
**CO4:** Develops Employability Skill

**Unit – I 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 – II Information System**

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

**Unit- III Information System Processing**

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

**Unit – IV Systems Analysis and Design**

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

**Unit – V Information System Application**

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

**Text Book:**

1. Murthy CSV, *Management Information Systems: Text & Application*, Himalaya Publishing House, 2008.

**Reference Books:**

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.



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

<b>Programme</b> : PG	<b>Part III</b>	<b>: Elective</b>
<b>Semester</b> : III	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b> : 18PCOE34	<b>Credits</b>	<b>: 06</b>

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**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 Introduction**

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 Portfolio Analysis**

Meaning of portfolio – Risk and Return Analysis – Computation of return – Meaning and definition of risk – Types – systematic and unsystematic risk- Risk measurement – Standard deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns. (Simple problems only)

**Unit-IV Portfolio Selection**

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

**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.



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

<b>Programme : PG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : III</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE35</b>	<b>Credits</b>	<b>: 06</b>

**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Course Outcomes**

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

**CO1:** To develop insights as to different forms of logistics arrangement applied by different business houses.

**CO2:** To instruct about application of different logistics models, their utility and limitations.

**CO3:** To know the role of SMC in firm and economy

**CO4:** 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 SCM**

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 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 – warehousing - 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.ShridharBhat, “**Logistics and Supply Chain Management**”, Himalaya Publishing House, New Delhi.
3. Saksena, S.C., **Logistics Management**, Sahtiya Bhawan Publications, 1982.



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**DEPARTMENT OF COMMERCE**  
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<b>Programme</b> : PG	<b>Part III</b>	<b>: Elective</b>
<b>Semester</b> : III	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b> : 18PCOE36	<b>Credits</b>	<b>: 06</b>

**INTERNATIONAL FINANCIAL MANAGEMENT**

**Course Outcomes**

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

**CO1:** Understand the International Financial Management

**CO2:** Know the markets for foreign exchange

**CO3:** Know the International Financial decisions

**CO4:** Develops Entrepreneurship Skill

**Unit-I Introduction**

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

**Unit-II Foreign Exchange Market**

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**

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

**Reference Books:**

1. Varshney. R.L and Bhashyam. S, “**International Financial Management**”, Sultan Chand & Sons.
2. Apte. P.G, “**International Financial Management**”, Tata McGraw- Hill.
3. Pandey,I.M., **Financial Management**, Vikas Publications Private Ltd., 3<sup>rd</sup> Revised Edition, 2008, New Delhi.





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

<b>Programme : PG</b>	<b>Part III : NME</b>
<b>Semester : III</b>	<b>Hours : 06</b>
<b>Subject Code : 18PCON31</b>	<b>Credits : 06</b>

**BANKING AND INSURANCE**

**Course Outcomes**

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

**CO1:** Familiarize students with the functions of commercial banks and RBI.

**CO2:** Enable students to know the fundamental principles of insurance.

**CO3:** Gain an insight on the nature of life, fire and marine insurance.

**CO4:** Develops Employability Skill.

**Unit-I I Introduction**

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 and E-Banking channels**

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 Insurance Contracts**

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

**Text Books:**

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

**Reference Books:**

1. Sundharam K.P.M and Varshney P.N, Banking Theory, Law & Practice, Sultan Chand and Sons, 2014, New Delhi.
2. Gurusamy.S, Banking Theory, Law & Practice, Vijay NicleIn presents Ltd, 2013, Chennai.
3. Murthy.A, Elements of Insurance, Margham Publications, 201, Chennai.

# FOURTH SEMESTER



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

<b>Programme : PG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOC41</b>	<b>Credits</b>	<b>: 04</b>

**GOODS AND SERVICES TAX ACT AND CUSTOMS DUTY**

**Course Outcomes**

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

**CO1:** Equip the students with the provisions of GST Law & Practice.

**CO2:** Impart knowledge of Levy, Input Tax Credit, Registration and Tax Invoice.

**CO3:** Familiarize students to Returns, Payment of Tax and Accounts and Records.

**CO4:** 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 Introduction to 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 and Registration Procedures**

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

**Reference Books:**

1. Gupta. S.S, “GST Law & Practice”, Taxmann Publication Pvt, New Delhi.
2. Datey. V.S, “All about GST”, Taxmann Publication Pvt, New Delhi
3. Gaur. V.P and Narang. D.B, “GST Law & Practice”, Kalyani Publishers, New Delhi.



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(For those who joined in 2018-2019 and after)

<b>Programme</b> : PG	<b>Part III</b> : Core
<b>Semester</b> : IV	<b>Hours</b> : 06
<b>Subject Code</b> : 18PCOC42	<b>Credits</b> : 04

**RESEARCH METHODS IN COMMERCE**

**Course Outcomes**

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

**CO1:** Enable the learners to know about the research methods.

**CO2:** Make the learners to be familiar with source of data.

**CO3:** Prepare the learners for the effective presentation of the project report.

**CO4:** Develops Employability Skill

**Unit-I Introduction**

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

**Unit-II Data Collection**

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

**Unit-III Sampling**

Meaning - Definition - 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. Thanulingom.N, **Research Methodology**, Himalaya Publishing House, 2014, New Delhi.

**Reference Books:**

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



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**DEPARTMENT OF COMMERCE**

**(For those who joined in 2018-2019 and after)**

<b>Programme : PG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOPR1</b>	<b>Credits</b>	<b>: 04</b>

**PROJECT & VIVA -VOCE**

**Course Outcomes**

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

**CO1:** Develop the ability of the students to prepare a project.

**CO2:** Give the practical exposure in the field of commerce and business

**CO3:** Skill Development Course

**CO4:** Develops Entrepreneurship skill.

**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.





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<b>Programme</b> : PG	<b>Part III</b> : Elective
<b>Semester</b> : IV	<b>Hours</b> : 06
<b>Subject Code</b> : 18PCOE41	<b>Credits</b> : 06

**QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

**Course Outcomes**

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

**CO1:** Impact knowledge about the basic characteristics of Operation Research.

**CO2:** Make the learners to be familiar with linear Programming, Game theory and Queuing theory.

**CO3:** Enable the learners to solve PERT/ CPM and Simulation problems.

**CO4:** 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. Gupta. P.K and Man Mohan, **Problems in Operations Research**, Sultan Chand and Sons, 2006, New Delhi.

#### **Reference Book:**

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



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**

**DEPARTMENT OF COMMERCE**

**(For those who joined in 2018-2019 and after)**

<b>Programme : PG</b>	<b>Part III : Elective</b>
<b>Semester : IV</b>	<b>Hours : 06</b>
<b>Subject Code : 18PCOE42</b>	<b>Credits : 06</b>

**PROJECT MANAGEMENT**

**Course Outcomes**

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

**CO1:** Know the Identification of the project

**CO2:** Know the Analysis of the project

**CO3:** Know the Implementation of the project

**CO4:** Develops Employability Skill

**Unit I Introduction**

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:**

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

**Reference Book:**

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



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

<b>Programme</b> : PG	<b>Part III</b>	<b>: Elective</b>
<b>Semester</b> : IV	<b>Hours</b>	<b>: 06</b>
<b>Subject Code</b> : 18PCOE43	<b>Credits</b>	<b>: 06</b>

**INTERNATIONAL MARKETING MANAGEMENT**

**Course Outcomes**

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

**CO1:** Gain the conceptual clarity of International Marketing.

**CO2:** Know the business implications of International Marketing

**CO3:** Understand the documentation for exporting and exchange risk management

**CO4:** Develops Employability Skill

**Unit - I Introduction**

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:**

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

**Reference Book:**

1. Varshney R.L. & Bahattacharya.B., **International Marketing Management – An Indian Perspective**, Sultan Chand & Sons, 2012, New Delhi.
2. Subba Rao.P, **International Business**, Himalaya Publications House, 2012, New Delhi.
3. Bala Gopal. T.A.S, **International Marketing an Export management**, Himalaya Publishing House, 2006, Mumbai.



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<b>Semester : IV</b>	<b>Hours</b>	<b>: 06</b>
<b>Subject Code : 18PCOE44</b>	<b>Credits</b>	<b>: 06</b>

### **ENTREPRENEURSHIP**

#### **Course Outcomes:**

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

**CO1:** Know the various institutions assisting entrepreneurship.

**CO2:** Understand the procedure to start the new venture

**CO3:** Analyse the environment set up relating to small industry and business

**CO4:** Develop the skill of job creators

#### **Unit-I Introduction**

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

**Reference Books:**

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





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<b>Programme</b> : PG	<b>Part III</b> : Elective
<b>Semester</b> : IV	<b>Hours</b> : 06
<b>Subject Code</b> : 18PCOE45	<b>Credits</b> : 06

**CORPORATE SOCIAL RESPONSIBILITY**

**Course Outcomes:**

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

**CO1:** Know about the Business

**CO2:** Know about the Economic system

**CO3:** Understand a role of MNC in Corporate social responsibility

**CO4:** Develops Entrepreneurship Skill.

**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., Rupamanjari Sinha Ray, *Corporate Social Responsibility*, Vikas Publication House, 2012.
2. Chatterji Madhumita, *Corporate Social Responsibility*, Oxford University Press, 2011.
3. Kapoor. N.D, corporate social responsibility, Sultan chand& sons, 2010, New Delhi.



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**DEPARTMENT OF COMMERCE**  
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<b>Programme</b> : PG	<b>Part III</b> : Elective
<b>Semester</b> : IV	<b>Hours</b> : 06
<b>Subject Code</b> : 18PCOE46	<b>Credits</b> : 06

**CORPORATE GOVERNANCE AND BUSINESS ETHICS**

**Course Outcomes:**

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

**CO1:** Explain the importance of corporate governance.

**CO2:** Apply the ethical principles of business in the competitive environment.

**CO3:** Know about Corporate Governance Forums

**CO4:** Develops Entrepreneurship Skill.

**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. Fernando. A.C, Corporate Governance, 8<sup>th</sup> 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.  
Fernando. A.C, Business Ethics and Corporate Governance, Revised Edition 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.