

**SADAKATHULLAH APPA COLLEGE
(AUTONOMOUS)**

(Reaccredited by NAAC with 'A' Grade and ISO 9001:2008 certified)

Rahmath Nagar, Tirunelveli – 627 011

PG & RESEARCH DEPT. OF COMMERCE



M.COM.

UNITIZED SYLLABUS (CBCS)

FOR

(2011 - 2014)

(Applicable for students admitted in June 2011 and onwards)

**(Updated as per the resolutions passed in the
Academic Council Meeting held on 14-03-2013)**

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DEPARTMENT OF COMMERCE
CBCS SYLLABUS M. COM. (2011 - 2014)
COURSE STRUCTURE (CBCS)

(Applicable for students admitted in June 2011 and onwards)

I SEMESTER			II SEMESTER		
COURSE	H/W	C	COURSE	H/W	C
Core 1	6	4	Core 5	6	4
Core 2	6	4	Core 6	6	4
Core 3	6	4	Core 7	6	4
Core 4	6	5	Core 8	6	5
Elective - 1 (Major)	6	5	Elective - 2 (Non Major)	6	5
TOTAL	30	22	TOTAL	30	22
III SEMESTER			IV SEMESTER		
Core 9	6	4	Core 13	6	5
Core 10	6	4	Core 14	6	5
Core 11	6	4	Core 15	6	5
Core 12	6	5	Core 16 - Project	6	4
Elective - 3 (Non Major)	6	5	Elective - 4 (Major)	6	5
TOTAL	30	22	TOTAL	30	24

DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS, & MARKS				
SUBJECT	HOURS	CREDITS	NO. OF PAPERS	MARKS
Core	96	70	16	1600
Elective (Major / Non Major)	24	20	2+2	400
TOTAL	120	90	20	2000

DEPARTMENT OF COMMERCE								
CBCS SYLLABUS M. COM. (2011 - 2014)								
SEM	CO	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
I	C1	Advanced Management Accounting	11PCCO11	6	4	25	75	100
	C2	Quantitative Techniques	11PCCO12	6	4	25	75	100
	C3	Organisational Behaviour	11PCCO13	6	4	25	75	100
	C4	Entrepreneurship & Small Business	11PCCO14	6	5	25	75	100
	E (M)	A) Management of Financial Services OR B) Managerial Economics	11PECO1A 11PECO1B	6	5	25	75	100
II	C5	Advanced Cost Accounting	11PCCO21	6	4	25	75	100
	C6	Financial Management	11PCCO22	6	4	25	75	100
	C7	Service Marketing	11PCCO23	6	4	25	75	100
	C8	Security Analysis & Portfolio Management	11PCCO24	6	5	25	75	100
	E (NM)	History of India For Competitive Examinations - I (Ancient times to 1526)	11PEHS2N	6	5	25	75	100
III	C9	International Marketing	11PCCO31	6	4	25	75	100
	C10	Office Automation	11PCCO32	6	4	25	75	100
	C11	Research Methodology	11PCCO33	6	4	25	75	100
	C12	Taxation & Tax Planning - I	11PCCO34	6	5	25	75	100
	E (NM)	History of India For Competitive Examinations - II (1526-1947)	11PEHS3N	6	5	25	75	100
IV	C13	Advanced Corporate Accounting	11PCCO41	6	5	25	75	100
	C14	E - Commerce	11PCCO42	6	5	25	75	100
	C15	Taxation & Tax Planning - II	11PCCO43	6	5	25	75	100
	C16	Project	11PPCO44	6	4	--	100	100
	E (M)	A) Executive Self Development OR B) Retailing Management	11PECO4A 11PECO4B	6	5	25	75	100
TOTAL				120	90	475	1525	2000

* For other major student

Non-major Elective subject offered by Commerce Department to M.A. (His) Students								
SEM	CO	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
II	E (NM)	Marketing Management	11PECO2N	6	4	25	75	100
III	E (NM)	Human Resource Management	11PECO3N	6	5	25	75	100

Non-major Elective subject offered by History Department to M.Com. Students								
SEM	CO	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
II	E (NM)	History of India For Competitive Examinations – I (Ancient times to 1526)	11PEHS2N	6	4	25	75	100
III	E (NM)	History of India For Competitive Examinations – II (1526-1947)	11PEHS3N	6	5	25	75	100

M.COM. CBCS SYLLABUS (2011 - 2014)

I SEMESTER			
C1	ADVANCED MANAGEMENT ACCOUNTING	11PCCO11	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I: Introduction and Concepts

Evolution – meaning – Definition – characteristics – scope, objective, functions- financial accounting Vs Management accounting – Cost Accounting Vs management Accounting – limitations – duties of Management accountant

UNIT II: Marginal Costing and Break Even Analysis

Meaning – concepts – features – marginal costing Vs Absorption costing – break even analysis – various break even charts – P.V. ratio – Margin of safety – angle of incidence – Application of marginal costing technique in decision making – such as make or buy – product replacement – sales mix – capital expenditure decision making – shut down or continue – change Vs status quo – Foreign market entry decisions – pricing decisions – expand or contract decisions – key factor and its application in marginal costing

UNIT III: Budget and Budgetary Control

Definition of budget – budgeting – budgetary control – objectives – importance – merits and demerits – budget manual – committee – types – preparation of various budgets such as sales budget, production budget, purchase budget, overhead budget, flexible budget – performance budgeting – features – objectives – procedures for performance budgeting

UNIT IV: Standard Costing and Variance Analysis

Definition – features – advantages of standard costing – standard costing Vs budgetary control – limitations – setting the standards – revision of standards – variances – favourable, unfavourable – computation of variances Viz. material Variances, labour variances, overhead variances

UNIT V: Working Capital Management

Meaning – Need – Types – Sources – Determinant of Working Capital – Estimation of working capital requirements

(Questions should be in the ratio of 60% problem and 40% Theory)

TEXT BOOK:

Management Accounting & Financial Control – Dr. S.N. Maheswari, Sultan Chand & Sons, Delhi, 2002

REFERENCE BOOKS:

1. Management Accounting – Hingorani, Ramanathan, Grewal, Sultan Chand & Sons, Delhi, 2003
2. Management Accounting – Tools & Techniques – N. Vinayakam & I.B. Sinha, Kalyani Publishing House, Delhi, 2002
3. Management Accounting – M.Y. Khan S.P.K. Jain, Tata McGraw Mill Publishing Co.
4. Management Accounting – R.S.N. Pillai & V. Bhagavathi, S. Chand & Company Ltd., Delhi, 2002

I SEMESTER			
C2	QUANTITATIVE TECHNIQUES	11PCCO12	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I: Probability and Theoretical Distribution

Probability – definition – calculation of probability – theories – conditional – Bayes Theorem – Mathematical expectations – binomial distribution – poisson distribution – normal distribution.

UNIT II: Test of Hypotheses

Inferential statistics – procedure of testing hypotheses – types of errors – Two tailed test – one tailed test – standard error – sampling distribution – estimations – properties of good estimation – tests of significance of attributes – small samples – large samples – ‘t’ test, ‘F’ test – Chi square test.

UNIT III: Statistical Decision Theory

Meaning – ingredients – optimal decisions – decision under uncertainty – Maximin, Minimax – Laplace criterion – Expected Monetary value criterion

UNIT IV: Operations Research

Definition – scope – Characteristics – objectives – of OR linear programming – formulation of LPP – graphical solution and simplex method – duality in LPP (Simple Problems only)

UNIT V: Transportation and Game Theory

Definition – formulation and solution of transportation problem – optimality analysis in transportation – assignment problem – definition – solution of Assignment problem – Game Theory – rules for game theory – pure strategy – mixed strategy – dominance rule

(Questions should be in the ratio of 60% problem and 40% theory.)

TEXT BOOK:

1. Statistical Methods – S.P. Gupta – Sultan Chand & Sons – New Delhi

REFERENCE BOOKS:

1. Operations Research – P.K. Gupta & D.S. Hira S. Chand & Co. New Delhi
2. Operations Research – S. D. Sharma
3. Quantitative Techniques in Management – N.D. Vorha

I SEMESTER			
C3	ORGANISATIONAL BEHAVIOUR	11PCCO13	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I

Organisational Behaviour- Definition – Meaning – Fundamental Concepts – Scope of Organisational Behaviour – Need for studying Organisational Behaviour – Contributing Disciplines – Models of Organisational Behaviour – Autocratic Model – Custodial Model Supportive and Collegial Model –Major Factors that determine individual behaviour.

UNIT II

Personality – Determinants of Personality – Perception process – Factors Affecting Perception – Motivation – Importance of Motivation – Theories of Motivation – Need Hierarchy Theory – Theory X and Theory Y – Two Factor theory – Victor Vroom’s Expectancy Theory

UNIT III

Group Dynamics – definition and characteristics of Group – Why do people form and join Group - Types of group – Group development – Stages of group development – Leadership – concept – Leadership styles– Theories – Trait Theory – Behavioural theory, Situational theory and Managerial Grid

UNIT IV

Organizational Conflict – levels and types of conflict – Functional and dysfunctional aspects of organizational conflict – Traditional and modern approaches to conflict – conflict Management. Interpersonal and organizational communication

UNIT V

Organizational Change and Development – Need for change – Levels and Types of change - Resistance to change – Managing resistance to change; Organisational Development – Meaning - Characteristics of Organisational Development – Objective of Organisational Development.

TEXT BOOKS:

1. Organizational Behaviour – Aswathappa – Himalaya Publishing House

REFERENCE BOOKS:

1. Organizational Behaviour – John W. Navstron and Keith Davis – Tata McGraw Hill
2. Organizational Behaviour – Stephen P. Robbins – Prentice Hall
3. Organizational Behaviour, Text and Cases – Uma Sankaran – Tata McGraw Hill
4. Organizational Behaviour – Jit S. Chandan – Vikas Publishing House
5. Organisational Behaviour – S.S. Khanka – S. Chand & Company Ltd.
6. Organizational Behaviour – L.M. Prasath

I SEMESTER			
C4	ENTREPRENEURSHIP AND SMALL BUSINESS		11PCCO14
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Entrepreneurship – Meaning – concept and evolution – Factors influencing entrepreneurship growth – qualities of an entrepreneur – types of entrepreneurship – entrepreneurship and economic development

UNIT II

Starting a new business – new business ideas – identifying a suitable business – project report presentation – selecting the right project

UNIT III

Concepts of Small business – importance of small scale industry – entrepreneurship development programmes – incentives and financial assistance to SSE, infrastructure for the development of SSE

UNIT IV

Financial management issues in SSE – operations management issues in SSE – marketing issues in SSE – organizational issues and manpower management in SSE – industrial sickness

UNIT V

Concepts of Women entrepreneurship – need and importance of women entrepreneurship – problems of women entrepreneurs – schemes supporting women entrepreneurs – self help groups and economic development

TEXT BOOK:

1. Entrepreneurial Development by C.B Gupta & N.P Srinivasan, Sultan Chand & sons, New Delhi.

REFERENCE BOOKS:

1. Entrepreneurial Development by V. Desai Himalaya Publishing House, New Delhi.
2. Entrepreneurial Development by V. Balu

I SEMESTER			
E 1 (A)	MANAGEMENT OF FINANCIAL SERVICES	11PECO1A	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Financial services – concepts – objectives – functions – characteristics – new financial products and services – innovative financial instruments – growth of financial services in India – Problems – forces influencing financial services.

UNIT II

Merchant banking - origin – Merchant banks Vs Commercial banks – services – scope - problems.

UNIT III

Credit cards – origin – History – features – classifications – credit cards and e commerce – benefits – drawbacks – Debit cards – Smart cards – Concepts – types.

UNIT IV

Leasing – Concept –definition – steps involved in leasing – types of lease – advantages – merits – demerits – history and development of leasing – legal aspects of leasing – lease agreement – concepts – problems of leasing.

UNIT V

Mutual funds – concept – definition – origin – fund Unit Vs Share – types of funds – importance – organisation of the fund – facilities available to the investors – general guide lines – commercial banks Vs Mutual Funds – Mutual Funds in India – reasons for Slow growth.

TEXT BOOK:

1. Gordon & Natarajan, 'Financial Markets & Services', Himalaya Publishing House, Mumbai, 2003

REFERENCE BOOK:

1. Dr. S. Gurusamy, 'Financial Services & System' Thomson Learning, Chennai, 2005

I SEMESTER			
E1 B (M)	MANAGERIAL ECONOMICS	11PECO1B	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT 1

Introduction to Managerial Economics, Economic Principles and the Practice of Management, Role and Responsibilities of Managerial Economist – Demand: Meaning, Types of Demand, Determinants of Demand, Demand Function, Demand Elasticity, Demand Forecasting

UNIT II

Production Function, Input – Output Relationship in the Long-run and short-run, Law of Variable Proportions, Returns to Scale – Cost Concepts, Cost Function, Input, Long-run and Short-run Cost-Output Relationship, Managerial Uses of Cost Function – Price and Output Determination under Different Market Structures. Price Discrimination – Pricing Methods in Practice

UNIT III

Theories of the Firm, Economic Theory of Firm, Behavioural Theory of the firm, Management Theories of the Firm, Profit Concepts and Analysis

UNIT IV

National Income: Concept and Measurement, GNP, NNP, Methods of Measuring National Income. Price Indices – Fiscal Policy: Budget, Public Expenditures and Revenues and Government Debt

TEXT BOOKS:

1. Gupta, G.S., Managerial Economics, Tata Mc Graw Hill, New Delhi
2. Dwivdi D.V., Managerial Economics, Vikas Publishing House, New Delhi

REFERENCE BOOKS:

1. Dominick Salvatore, Managerial Economics, Mc Graw Hill International
2. Dean Joed, Managerial Economics, Prentice Hall of India
3. Mote, Paul and Gupta, Managerial Economics. Tata Mc Graw Hill. New Delhi
4. Indian Economic Survey

II SEMESTER			
C5	ADVANCED COST ACCOUNTING	11PCCO21	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I: COST CLASSIFICATION

Introduction – cost concepts – classification – uses of cost accounting – cost accounting Vs Financial accounting – Reconciliation of cost and financial results – reasons for reconciliation – problems

UNIT II: SERVICE COSTING

Service costing industries – principles – characteristics – cost Units – collection of data – Transport costing – Hotel costing – Hospital costing –Boiler House Costing - Power house costing – Canteen costing – problems

UNIT III: COST CONTROL ACCOUNTS

Non-integral Accounts – Journals – Core ledgers various ledgers in cost books – Integral Accounting –Various ledgers – Problems.

UNIT IV: PROCESS COSTING

Process costing – features – losses – gains – treatment for By products, Main product and joint products – Equivalent production (excluding opening WIP) problems

UNIT V: COST AUDIT

Definition – concept – functions – advantages – cost audit Vs financial audit – scope of cost audit – types and classification of cost audit – cost audit report

(Problem 60% Theory 40%)

TEXT BOOK:

1. Jain S,P. & Narang K.L. – Cost Accounting, Kalyani Publishers, Ludhiana

REFERENCE BOOKS:

1. Cost Accounting, R.S.N, Pillai – S. Chand & Co. Ltd., New Delhi
2. Advanced Problems & Solutions in Cost Accounting Maheswari S.N. Sultan Chand, New Delhi
3. Cost Accounting – M.Y. Khan, & jain P.K. McGraw Hill Publishing Company Ltd., New Delhi, 2004
4. Cost Accounting – M.L. Agarwal, Sahitya Bhavan Publications, Agra, 2005

II SEMESTER			
C6	FINANCIAL MANAGEMENT		11PCCO22
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I: Introduction to Financial Management

Objectives, functions, scope & evolution of financial management – interface of financial management with other areas

UNIT II: Time Value of Money

Future value of single cash flow multiple cash flow – Present Value of single cash flow, multiple cash flow – annuities, annuity dues, perpetuities

UNIT III: Leverage

Operating leverage, financial leverage, total leverage – lease financing

UNIT IV: Cost of Capital

Cost of debentures, term loans, equity and retained earnings, weighted average cost of capital, systems of weighting – dividend policy – Walter Model, Gordon Model, MM approach

UNIT V: Capital Expenditure Decision

The process of capital Budgeting – principles in estimating cost and benefits of investment – Pay Back Period, average rate of return, Net present value method Internal rate of return

(60% Problem and 40% Theory)

TEXT BOOKS:

1. Financial Management – M.Y. Khan and Jain – Tata McGraw Hill
2. Financial Management – S.N. Maheswari – Sultan Chand & Sons

REFERENCE BOOKS:

1. Financial Management – Horngreen – pearson education
2. Financial Management – Brigham Eharahard – Thomson Asia (P) Ltd., Singapore
3. Financial Management – Jac K. Shim Joel G. Siegel – Tata McGraw Hill
4. Financial Management – I.M. Pandey

II SEMESTER			
C7	SERVICES MARKETING		11PCCO23
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I

Services – Characteristics and Categories – Major difference between services and goods – different types of services – trends in service marketing – consumer behaviour – customer satisfaction – post purchase evaluation by customers.

UNIT II

Marketing mix elements for services — Service product – development of new product - pricing in Marketing – Service promotion - place in services – people in service marketing – physical evidence of a service – Service process

UNIT III

Demand and supply management – measures to respond to the changes in demand – Balancing demand and supply – queues and the associated problems – service quality – measurement of service quality.

UNIT IV

Marketing strategy in services – External marketing, Internal marketing , interactive marketing – customer encounter management – customer relationship marketing.

UNIT V

Service application – Marketing of insurance business – Banking – Education – Tourism industry – Hospitality Health Services – Transport Services.

TEXT BOOK:

1. Service Marketing – M.K. Rampal, S.L. Gupta, Galgotia Publishing Co.

REFERENCE BOOKS:

1. Service Marketing – Govind Apte – Oxford University Press, New Delhi
2. Service Marketing – S.M. Jha, Himalaya
3. Service Marketing – B. Balaji, S.Chand & Co., Chennai

II SEMESTER			
C8	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT		11PCCO24
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNTI I: Introduction

Investment – Meaning – Definition – Elements of Investments – Nature – Needs – Investment Environment – Scope of Investment – Speculation- Gambling – Investment principles – Risk Investment – Securities – Negotiable Securities – Non – Negotiable securities – Tax Sheltered savings.

UNIT II: Security Dealings and Government

Security Market – Segment of Security Market – Types of Security Market – Participants in Security Market Regulators Environment - SEBI – Objectives of SEBI – Functions of SEBI – Organisation of SEBI – SEBI’s role in Primary Market – Powers of SEBI in Relation to Stock Exchange.

UNIT III: Fundamental Analysis

Introduction – Economic Analysis – Economic Indicators – industrial analysis – industry growth cycle – classification of industries – company analysis and financial analysis.

UNIT IV: Technical Analysis

Introduction – Technical Analysis - Basic technical assumptions. Technical Vs fundamental analysis – Dow Theory of Technical analysis, charting as a technical tool, types of charts, technical indicators

UNIT V: Portfolio Management

Objectives of portfolio management – nature – scope and elements – portfolio analysis – Traditional Vs modern portfolio analysis – Diversification of investments – Forms of diversification - Portfolio investment process.

TEXT BOOK:

Security Analysis and Portfolio Management – V.A. Avadhani – Himalaya Publishing House

REFERENCE BOOKS:

1. Security Analysis and Portfolio Management – Donald E. Fisher and Ronald J. Jordan – Prentice Hall of India
2. Investment Management – V.K. Bhalla – S.Chand & Company
3. Investment Management – C. Gopalakrishnan – Kalyani Publishers
4. Investment Management – Preeti Singh – Himalaya Publishing House
5. Investment management – V.A. Avadhani
6. Investment management – Dr. S. Krishnamoorthy
7. Security Analysis and Portfolio Management – Punithavathy Pandian – Vikas Publishing House

III SEMESTER			
C9	INTERNATIONAL MARKETING	11PCCO31	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I

Introduction to International Marketing: Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing – international market orientation – EPRG framework; International market entry strategies – International Marketing Environment: Internal Environment; External Environment and impact of Environment

UNIT II

Foreign Market Selection and product decisions: Global market segmentation; Selection of foreign markets; International positioning – Product planning for global markets; New product development; Management of international brands; Packing and labeling

UNIT III

Pricing and promotion Decisions: Environment influences on pricing decisions; International pricing policies and strategies – International advertising, personal selling, sales promotion.

UNIT IV

Distribution Channel and decision: Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them;

UNIT V

Emerging Issues and developments in International Marketing: Ethical and social issues; International Marketing of services; information technology and International Marketing; Impact of globalisation; WTO

TEXT BOOK:

1. International Marketing – Francis Cherunilam – Himalaya Publishing House.

REFERENCE BOOKS:

1. Czinkota, M.R: International Marketing, Dryden Press, Boston
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi
3. Jain, S.C: International Marketing, CBS Publications, New Delhi
4. Paliwoda, Stanley J: The Essence of International Marketing, Prentice Hall, New Delhi

III SEMESTER			
C10	OFFICE AUTOMATION		11PCCO32
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I

Word – Introducing Word 2007 – Creating and Saving Documents – Typing and Editing Text – Using Spelling, Grammar, and Research Tools – Printing and Faxing Documents – Formatting a Document: Applying Character Formatting – Formatting Paragraphs and Lists – Creating and Applying Styles and Themes – Formatting Documents and Sections – Using and Creating Project Templates – Working with Nonstandard Document Layouts.

UNIT II

Tables and Graphics: Creating and Formatting Tables – Working with Photos – Working with Clip Art and the Clip Organizer – Working with Drawings and WordArt – Working with Charts – Working with SmartArt and Math Formulas – using Header and Footer - Performing Mail Merge – Copying, Linking, and Embedding Data – citing sources and references – Protecting and Securing Documents – Macros.

Case Study: Preparation of Job application letter, business letter using mail merge, Sales Report using Tables, graphs or charts, preparing Labels and Application of Macros (simple macros only).

UNIT III

Excel – Introducing Excel 2007 - Working with Worksheets and Workbooks - Controlling Data Entry with AutoComplete Options - Automatically Filling In a Series of Data - Finding, Replacing, and Transforming Data - Customizing the Worksheet Window - Hiding Rows and Columns - Using the Zoom Controls - Locking Row and Column Labels for Onscreen Viewing - Splitting the Worksheet Window - Data-Validation -Printing Worksheets.

UNIT IV

Entering Data in an Excel Worksheet – Changing Formatting for a Cell or Range – Designing and Formatting a Worksheet for maximum Readability – Using Conditional Formatting to identify key values – Entering and Editing Formulas – Using Range Names and Labels in Formulas – Manipulating Data with Worksheet Functions – Organizing Data with Tables and PivotTables – Creating and Editing Charts

Case Study: Preparation of Sales report, production report, pay bill creation, Tax calculation and Preparation of final accounts using formula functions and Charts.

UNIT V

PowerPoint – Introducing PowerPoint 2007 – Creating a Presentation – Editing the Presentation Outline – Changing a Slide Layout – Editing Slides – Viewing a Presentation – Managing Slide Shows – Advanced Presentation Formatting – Adding Graphics,

Multimedia and Special Effects – Planning and Delivering a Presentation.

Case Study: Creation of PowerPoint presentations on product, production, marketing and human resource management using animation and slide transition methods.

TEXT BOOK:

Using Microsoft Office 2007, Ed Bott and Woody Leonard, Que Publishing, Indiana (USA)

REFERENCE BOOKS:

1. Microsoft Office 2007 on Demand, Stev Johnson, Que Publishing, Indiana (USA)
2. Microsoft Office 2007 All in One, Greg Perry, SAMS Publishing, Indiana (USA)
3. Step by Step - Microsoft Office 2007, Joyce Cox, Curtis Frye, Dow Lambert III, Steve Lambert, John Pierce and Joan Preppernau, Microsoft Press
4. Office 2007 for Dummies, Wallace Wang, Wiley Publishing, Inc., Indiana (USA)
5. Microsoft Office 2007 Illustrated Introductory on Windows XP By David Beskeen, Jennifer Duffy, Lisa Friedrichsen, Carol Cram, Elizabeth Eisner Reding, Thomson Course Technology, Boston
6. Microsoft Office Word 2007 By S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer and Katherine T. Pinard, SAMS Publishing, Indiana (USA)

III SEMESTER			
C11	RESEARCH METHODOLOGY	11PCCO33	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

UNIT I

Introduction – Meaning, Objectives - Types of research and its significance- Research process; Research Problem – Defining a research problem and techniques; Research Design – Meaning and need for research design, Features and Importance of research design - different types of research design

UNIT II

Sampling – Sample Methods – meaning – definition – different types – merits – demerits – criteria for sample selection.

UNIT III

Collection of data collection of primary data, observation method, interview method, collection of data through questionnaire and interview schedule, other methods of data collection, collection of secondary data,

UNIT IV

Analysis of Data – Editing – Coding – Tabulations ; Applications of statistical tools – Average – Correlation – Chi-square.

UNIT V

Report writing – Significance, types, Format of reports – Computers in research – introduction, computer and computer technology, computer system, computer application, computers and research.

Note: 100% Theory

TEXT BOOK:

1. C.R. Kothari – Research Methodology – Methods and Techniques. New International (P) Ltd., Publishers – 2005

REFERENCE BOOKS:

1. Donald R. Cooper, Business Research Methods, Tata McGraw Hill
2. Anderson et –al –Thesis and assignment – writing
3. Gpode and Halt – Methods of Social Research
4. Wilkinson and Bhandakar – Methods and Techniques of Social research
5. Research Methods for Business Students – Mark Saunderer Philp Lewis – Pearsons Publication Singapore Pvt. Ltd.
6. Business Reseearch Methods – William G Zilmund Thomson Asia Pvt. Ltd.

III SEMESTER			
C12	TAXATION AND TAX PLANNING – I		11PCCO34
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Meaning of Income-tax – Income-tax in India – Basic Concepts – Previous year – Assessment year, persons, Gross Total Income – Total Income – Residential status of assesses – Tax incidence – Exempted income

UNIT II

Income from salary – Allowances – Taxable allowances, Exempted allowances – Perquisites – Taxable perquisites, Exempted perquisites – Forms of salary – Computation of income from salary

UNIT III

Income from house property – Gross Annual Value – Annual value – Let out house property – self – occupied house property – Deductions – Computation of house property

UNIT IV

Profits and gains of business or profession – Expenses expressly allowed – expenses not allowed – Computations of Business Income – Computation of professional Income

UNIT V

Capital gains – short term – Long term – Exempted capital gains – Computations of capital gain - Income from other sources- Deduction of Income from other sources – Computation of Income from other sources

(60% Problems, 40% Theory)

TEXT BOOK:

1. Income Tax Law and Practice – H.C. Mehrotra, Dr. S.P. Goyal.

REFERENCE BOOKS:

1. Income Tax Law and Practice – Gaur & Narang
2. Direct Taxes – Dr. Vinod K. Singhania, Monica Singhania
3. Direct Taxes – B.P. Lal

IV SEMESTER			
C13	ADVANCED CORPORATE ACCOUNTING		11PCCO41
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Accounting concepts – Conventions – Difference between concepts and conventions – Accounting standards – Indian Accounting standards

UNIT II

Amalgamation, Absorption, Reconstruction of Companies including intercompany Owings – Internal reconstruction – Alteration of share capital

UNIT III

Accounts of Banking Companies – Rebate on bills discounted – Format for preparing profit and loss account – Balance sheet – accounts of Insurance companies – Accounts of Life Insurance Business – Revenue Accounts - Balance Sheets – Accounts of general Insurance Business – Revenue Accounts - Profit and Loss Accounts – Balance sheet

UNIT IV

Double Accounting System- Replacement of an assets – Accounts of Electricity supply companies and Railways – Revenue accounts – Net revenue accounts – Balance Sheet

UNIT V

Accounts of Holding Companies – Minority interest - Preparation of Consolidated Balance Sheet including inter company Owings

(60% Problem 40% Theory)

TEXT BOOK:

1. Advanced Accountancy – S.P.Jain & K.L.Narang – Kalyani Publishers

REFERENCE BOOKS:

1. Corporate Accountancy – A.Muharjee and M. Hanif, Tata McGraw Hill
2. Corporate Accountancy - Dr. Ashok Senlial And Deepali Senlial – Taxmann allied services
3. Advanced Accounting – R.L.Gupta – S. Chand, New Delhi
4. Advanced Accounting – Arulanandan and Raman, Himalaya Publishing House

IV SEMESTER			
C14	E - COMMERCE		11PCCO42
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Introduction to e-commerce – The scope of E-commerce – definition internet commerce – Electronic markets – electronic data exchange – Business strategy in an electronic age – the value chain – supply – Porter’s value chain Model – inter organizational value chains – competitive advantage using e-commerce.

UNIT II

Strategic implication of IT – Business Capability – Strategy formulation and implementation – Planning commerce implementation – e-commerce evaluation – case studies – Airline Booking system – Web Bc System – Competitive outcomes.

UNIT III

Business to Business Electronic commerce (B2B) – Inter – Organizational transactions – Electronic markets – advantages and disadvantages of electronic markets and its futures – electronic data interchange (EDI) – Definitions examples – EDI Communications – implementation – EDI agreements – security purchasing on line.

UNIT IV

Business to Consumer (B2C) – electronic e-commerce – The e-shop – e-Commerce technologies – consumer e-commerce advantages and disadvantages – internet concepts – TCP / IP – Uses of internet – internet age systems.

UNIT V

A page on the web – HTML basics – client side scripting – sequer side scripting – The elements of e-commerce: Internet – e-commerce security – A web site evaluation model – inter book shops – internet banking – online share dealing – e-diversity – Technology adoption.

TEXT BOOK:

1. E –Commerce – Strategy Technologies and applications – David Whiteley – Tata McGraw Hill Publishing Company, 2000

REFERENCE BOOKS:

1. Electronic Commerce – Gary p. Schneider – Thomson Asia (P) Ltd.
2. E-Commerce – P.T. Joseph Prentice Hall of India, New Delhi

IV SEMESTER			
C15	TAXATION AND TAX PLANNING – II		11PCCO43
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Clubbing of income – set off and carry forward and set off losses
– deductions from gross total income – agricultural income

UNIT II

Assessment of Individual and HUF – Computation of Total
Income and
Tax liability – Schools of Hindu Law – Income which are not created as
family Income – Statement of total income of HUF and Tax Planning

UNIT III

Assessment of Partnership and AOP – Computation of Book
Profit – Total Income of a firm – Taxable income of a partner – Tax
Liability and tax planning

UNIT IV

Assessment of company – Computation of book profit - Income
from Business and Tax Planning

UNIT V

PAN – Filing Income-tax Return – Advance payment of tax – Tax
deduction or collection at source – refund of tax – appeals and revision
– penalties and prosecution – Income-tax Authorities

(60% Problems, 40% Theory)

TEXT BOOK:

1. Income Tax Law and Practice – H.C. Mehrotra, Dr. S.P. Goyal

REFERENCE BOOKS:

1. Income Tax Law and Practice – Gaur & Narang
2. Direct Taxes – Dr. Vinod K. Singhania

IV SEMESTER			
C16	PROJECT		11PPCO44
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

OBJECTIVE:

Every PG student is required to prepare the project subject related – based on the field work and studying the current trend under the guidelines of his project guide.

The following are the guidelines to be adhered to

The project should be an **individual one**

The language for the project is **English**

The Minimum number of page should be **60**

The project work should be of a nature that it could prove useful or relevant. Project observations, suggestions and conclusion shall form an inevitable part of the project.

A viva voce examination will be conducted by the external examiners.

Marks for the project report will be 100 divided as **80% for the presentation of project and 20% for viva-voce.**

IV SEMESTER			
E4 (M)	EXECUTIVE SELF DEVELOPMENT	11PECO4A	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Self – Types of Self – Process of Self Development – personality, types and Characteristics of each type – personality development aspects – JOHARI WINDOW – Self assessment techniques – Emotional intelligence – ways of improving it.

UNIT II

Interpersonal Relations – Transactional analysis – Structural analysis – Ego status – Four life positions – Stress – Sources of Stress – Coping with stress – yoga Transcendental Meditation.

UNIT III

Counseling – Elements of Counseling – Need for counseling – Goals of Counseling – Counseling process – Approaches to counseling – Theories of Counseling – Psychotherapy

UNIT IV

Communication Skills – Communication Process – Verbal and Non-verbal Communication – Barriers to communication – Facing Interviews and Group discussion.

UNIT V

Study Skills – Learning effectively – Taking notes – Reading – Improving reading skills – Time Management – need and importance – methods of time management – need for relaxation – Method of effective relaxation.

TEXT BOOKS:

1. Harris Thomas A., 'I am OK you are OK'
2. Fr. McGraw SJ, 'Basic Managerial Skills for All', New Delhi: Prentice Hall India, 1989.
3. Arfeen Khan – You can, You will its Your Choice, Macmillan India Ltd., New Delhi – 2004

IV SEMESTER			
E4 (M)	RETAILING MANAGEMENT		11PECO2B
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

UNIT I

Retail – meaning – retail industry – functions of a Retailer – Changing retail Landscape – Retail in India – Evolution of Retail Formats – Theories of Retail Development – Retail Life Cycle – Classification of Retail Stores – Franchising – types of franchising – franchising in India

UNIT II

Retail Strategy – Retail perspective – Retail Branding – Understanding the Retail Consumer – Factors influencing the Retail Shopper – Reasons for the change in the Indian Consumer – Market Research—A tool for understanding Retail Markets and Consumers – Store Locations – Types of Locations – Steps involved in choosing a Retail Location

UNIT III

Retail Merchandising – meaning – Evolution of Merchandising – Factors Affecting the Merchandising Function – Functions of a Merchandise Manager – Functions of a buyer – Merchandise planning – Merchandise Buying – Branding Strategies – Category Management – Retail Pricing and Merchandise Performance Elements of Retail Price – analysing Merchandise Performance

UNIT IV

Organisation Structure in Retail – Human Resource Management in Retail – Ethics in Retailing – Components of Retail Operations – Measures of Financial performance – Measures of performance – Retail Management Information Systems – Need – Role – factors Affecting the use of Technology – Applications of Technology

UNIT V

Retail Marketing Mix – STP Approach – Retail Image – Retail Communication Mix – Point Of Purchase (POP) Displays – Servicing the Retail customer – concept – importance – Consumer service as a part of retail strategy – Measuring the Gaps in Service – Customer Relationship Management in Retail – role of Personal Selling – Retail Selling Process – Retail Store Design – store layouts- space planning – Visual merchandising

TEXT BOOK:

Retailing Management – Swapna Pradhan – Tata McGraw-Hill Publishing Company Limited New Delhi

REFERENCE BOOKS:

1. Retail Management: A Strategic Approach - Berman Barry, Evans Joel R. – Pentice hall of India
2. Retail Management: Functional Principles & Practices - Gibson G. Vedamani - Jaico Books

Non-major Elective subject offered by Commerce Department to M.A. (His) Students			
II SEMESTER			
E2(NM)	MARKETING MANAGEMENT		11PECO2N
Hrs/Week:6	Hrs/ Sem: 90	Hrs/Unit:18	Credits: 5

UNIT I

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix

UNIT II

Functions of marketing – Exchange function – Physical Distribution – facilitating function - Market segmentation and its bases.

UNIT III

Product Decision: Concept of a product; Classification of products Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle – New Product development

UNIT IV

Pricing Decisions: Factors affecting price determination; pricing policies – Discounts and rebates – Distribution channels: Physical Distribution Decisions: Nature, functions, and types of distribution channels.

UNIT V

Advertising and Sales Promotion: Advertising – Meaning – Types – Uses – Defects – Personnel selling – Features – Types – Essentials – Sales Promotion – Publicity – meaning.

TEXT BOOK:

1. C.B. Memoria and Joshi – Principles and Practice of Marketing

REFERENCE BOOKS:

1. R.S.N. Pillai & Bagawathi – Marketing – S. Chand & Co., Delhi
2. Philip Kotler – Marketing management Practice – Hall of India Private Limited – New Delhi
3. William J. Stanton Etal – Fundamentals of marketing McGraw – Hill International Editions
4. Marketing – Zikmund, Thomson Learning
5. Marketing – Limb Hair Mac Daniel – Thomson Asia

Non-major Elective subject offered by Commerce Department to M.A. (His) Students			
III SEMESTER			
E 4 (NM)	HUMAN RESOURCE MANAGEMENT	11PECO3N	
Hrs/Week:6	Hrs/ Sem: 90	Hrs/Unit:18	Credits: 5

UNIT I: Nature and Scope of Human Resource Management

Meaning – Definition – Nature – Objectives – Functions – Scope of HRM – Organisation of HR department – Role of HR Manager – Environment of HRM – Internal forces – External forces.

UNIT II: Human Resource Planning

Meaning – Importance of HRP – Factors affecting HRP – The planning process – Requisites for successful HRP; Job Analysis – meaning and definition – Process; Recruitment – meaning – Purpose and importance; Recruitment process; Selection – meaning and definition – Role of selection – Selection process.

UNIT III: Training and Development

Nature of training and development – Importance – Training process; Performance appraisal – meaning and definition – Objectives – Appraisal process; Job evaluation – scope - Process – Methods; Employee remuneration – Components – Importance; Incentive payments.

UNIT IV: Employee Welfare

Meaning – Types of welfare activities – Merits and demerits of welfare measures – Approaches to labour welfare; Safety and Health; Safety – Types of accidents – Need for safety – Safety programme ;Health – Noise control.

UNIT V: Industrial Relations

Nature of IR – Importance of peaceful IR – Approaches to IR – IR Strategy; Trade unions – Nature of trade unions; Disputes and their resolution – Nature of disputes – Causes of disputes.

TEXT BOOK:

1. K. Aswathappa – Human Resource and Personnel Management.

REFERENCE BOOKS:

1. Human Resource Management – Garry Dessler – Prentice Hall
2. Human Resource Management – Biswajeet Pattanayak – Prentice Hall
3. Personnel Management – C.B. Mamoria, S.V. Gankear – Himalaya Publishing House.