

# **SADAKATHULLAH APPA COLLEGE**

**(AUTONOMOUS)**

**(Reaccredited by NAAC at an 'A' Grade with a CGPA of 3.40 out of 4.00 in the III cycle An ISO 9001:2008 Certified Institution)**

**RAHMATH NAGAR, TIRUNELVELI- 11.**

**Tamilnadu**

## **PG AND RESEARCH DEPARTMENT OF COMMERCE**



**CBCS SYLLABUS (2015 - 2018)**

**For**

**M.Com.**

**(Applicable for students admitted in June 2015 and onwards)**

**(As per the Resolutions of the Academic Council  
Meeting held on 23.02.2016)**



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**DEPARTMENT OF COMMERCE  
CBCS SYLLABUS M. COM.  
COURSE STRUCTURE (CBCS)**

**(Applicable for students admitted in June 2015 and onwards)**

<b>I SEMESTER</b>			<b>II SEMESTER</b>		
<b>COURSE</b>	<b>H/W</b>	<b>C</b>	<b>COURSE</b>	<b>H/W</b>	<b>C</b>
Core 1	6	4	Core 6	6	4
Core 2	6	4	Core 7	6	4
Core 3	6	4	Core 8	6	4
Core 4	6	5	Core 9	6	5
Core 5	6	5	Core 10	6	5
<b>TOTAL</b>	<b>30</b>	<b>22</b>	<b>TOTAL</b>	<b>30</b>	<b>22</b>
<b>III SEMESTER</b>			<b>IV SEMESTER</b>		
Core 11	6	4	Core 15	6	5
Core 12	6	4	Core 16	6	5
Core 13	6	4	Core 17	6	5
Core 14	6	5	Core 18 - Project	6	4
Non-major Elective	6	5	Core Elective	6	5
<b>TOTAL</b>	<b>30</b>	<b>22</b>	<b>TOTAL</b>	<b>30</b>	<b>24</b>

<b>DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS, &amp; MARKS</b>				
<b>SUBJECT</b>	<b>HOURS</b>	<b>CREDITS</b>	<b>NO. OF PAPERS</b>	<b>MARKS</b>
Core	108	80	18	1800
Core Elective	6	5	1	100
Non-Major Elective	6	5	1	100
<b>TOTAL</b>	<b>120</b>	<b>90</b>	<b>20</b>	<b>2000</b>

**DEPARTMENT OF COMMERCE  
CBCS SYLLABUS M. COM.  
COURSE STRUCTURE (CBCS)**

**(Applicable for students admitted in June 2015 and onwards)**

SEM	CO	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
<b>I</b>	C1	Advanced Cost Accounting	15PCOC11	6	4	25	75	100
	C2	Quantitative Techniques	15PCOC12	6	4	25	75	100
	C3	Organisational Behaviour	15PCOC13	6	4	25	75	100
	C4	Entrepreneurship and Small Business	15PCOC14	6	5	25	75	100
	C5	Management of Financial services	15PCOC15	6	5	25	75	100
<b>Total</b>				<b>30</b>	<b>22</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>II</b>	C6	Advanced Management Accounting	15PCOC21	6	4	25	75	100
	C7	Financial Management	15PCOC22	6	4	25	75	100
	C8	Service Marketing	15PCOC23	6	4	25	75	100
	C9	Security analysis and Portfolio Management	15PCOC24	6	5	25	75	100
	C10	Strategic Management	15PCOC25	6	5	25	75	100
<b>Total</b>				<b>30</b>	<b>22</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>III</b>	C11	International Marketing	15PCOC31	6	4	25	75	100
	C12	Office Automation	15PCOC32	6	4	25	75	100
	C13	Research Methodology	15PCOC33	6	4	25	75	100
	C14	Tax and Tax Planning	15PCOC34	6	5	25	75	100
	E (NM)	History of India For Competitive Examinations 1526 - 1947*	15PHSN35	6	5	25	75	100
<b>Total</b>				<b>30</b>	<b>22</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>IV</b>	C15	Advanced Corporate Accounting	15PCOC41	6	5	25	75	100
	C16	E-Commerce	15PCOC42	6	5	25	75	100
	C17	Executive Self Development	15PCOC43	6	5	25	75	100
	C18	Project	15PCOP41	6	4	--	100	100
	E (M)	A) Corporate Laws <b>OR</b> B) Retailing Management	15PCOE4A  15PCOE4B	6	5	25	75	100
<b>Total</b>				<b>30</b>	<b>24</b>	<b>100</b>	<b>400</b>	<b>500</b>
<b>GRANT TOTAL</b>				<b>120</b>	<b>90</b>	<b>475</b>	<b>1525</b>	<b>2000</b>

\* Non-major Elective Course offered by History Department

**DEPARTMENT OF COMMERCE**

**Non-major Elective Course offered by Commerce Department to M.A.  
(His) Students**

**(Applicable for students admitted in June 2015 and onwards)**

SEM	CO	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	E (NM)	Human Resource Management	15PCON35	6	5	25	75	100

**DEPARTMENT OF HISTORY**

**Non-major Elective Course offered by History Department to M.Com.  
Students**

**(Applicable for students admitted in June 2015 and onwards)**

SEM	CO	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS		
						I	E	T
III	E (NM)	History of India For Competitive Examinations (1526-1947)	11PEHS3N	6	5	25	75	100

## M.COM. CBCS SYLLABUS

I SEMESTER			
<b>C1</b>	<b>ADVANCED COST ACCOUNTING</b>	<b>15PCOC11</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

### Objectives:

- To enable the students to understand the principles and procedure of the Advanced Cost Accounting
- To help the students to apply the methods, and tools of cost Accounting in different business enterprises

### UNIT I: COST CONCEPT

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



<b>I SEMESTER</b>			
<b>C2</b>	<b>QUANTITATIVE TECHNIQUES</b>	<b>15PCOC12</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

**Objectives:**

- To impart the important and application of concept of Advanced statistical tools in Business
- To enable students to acquire knowledge in operation Research techniques

**UNIT I: Probability and Theoretical Distribution**

Probability – definition – calculation of probability – addition and Multiplication theories – Bayes Theorem – Mathematical expectations – Theoretical distribution - Binomial distribution – Meaning – feature- Poisson distribution – meaning- feature – normal distribution- Features of normal curve

**UNIT II: Test of Hypotheses**

Sampling- meaning – features – methods of sampling – Hypothesis meaning – procedure of testing hypotheses – types of errors – Two tailed test – one tailed test – standard error – sampling distribution – estimations – properties of good estimation types – properties of good estimation - tests of significance of attributes – small samples – large samples

**UNIT III: Test of Significance of Small Sample**

Test of Significance of Small Sample - ‘t’ test - Meaning – features – application of t-test - , ‘F’ test – meaning – features- application of f-rst- , ‘F’ test – Chi square test- definition and nature – properties of chi-square test – uses of chi-square test.

**UNIT IV: Operations Research**

Meaning - Definition – scope – Characteristics – objectives of OR linear programming – meaning – features - formulation of LPP – graphical solution and simplex method (Simple Problems only) – concept of duality

**UNIT V: Transportation and Game Theory**

Definition –solution of transportation problems – Methods – North West Corner Method – Least Cost Method and VAM - assignment problem – definition – solution of Assignment problem – Game Theory – rules for game theory – pure strategy – mixed strategy – rule of dominance

**(60% problem and 40% theory.)**

**TEXT BOOK:**

1. Statistical Methods – S.P. Gupta – Sultan Chand & Sons – New Delhi
2. Operation Research – P.R. Vittal, Margham Publishers

**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

<b>I SEMESTER</b>			
<b>C3</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>15PCOC13</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

**Objectives:**

- To make the students understand the basics of individual and group behaviour of people at work
- To group the organisational theories to understand the human behaviour at work.
- To enable the students to gain knowledge relating to overall development of the organisation

**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:**

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

<b>I SEMESTER</b>		
<b>C4</b>	<b>ENTREPRENEURSHIP AND SMALL BUSINESS</b>	<b>15PCOC14</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18 Credits: 5</b>

**Objectives:**

- To inculcate a sense of becoming “Job Providers” rather than “Job Seekers” among the Students
- To enable the students to be proficient with innovative skills and tactics for entrepreneurship
- To expose the students about small business and their prospects and problems

**UNIT I :**

Entrepreneurship – Meaning – Concept and evolution – Factors influencing entrepreneurship growth – qualities of an entrepreneur – types of entrepreneurship – MSMEs - entrepreneurship and economic development.

**UNIT II :**

Starting a new business – new business idea – identifying a suitable business – project report presentation – selecting the right project – Impact of Globalisation in Small Business

**UNIT III :**

Incentives and Subsidies : Meaning – Need – Schemes of Incentives – Incentives for development of Industries in Backward areas – Subsidies and Incentives in Tamil Nadu Entrepreneurial Development Programmes: Objectives – Phases – Contents.

**UNIT IV :**

Institutions assisting entrepreneurs : Meaning-Objectives and Functions-DIC – SIDO – NSIC – SSIC – SIDCO – SISIs- TIDCOs – SIPCOT – TIIC

**UNIT V :**

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

**TEXT BOOK :**

Entrepreneurial Development by S.S. Khanka, S. Chand & Sons, New Delhi.

**REFERENCE BOOKS :**

1. Entrepreneurial Development by V. Desai Himalaya Publishing House, New Delhi.
2. Entrepreneurial Development by V. Balu
3. Entrepreneurial Development by C.B. Gupta & N.P. Srinivasan, Sultan Chand & Sons, New Delhi

<b>I SEMESTER</b>			
<b>C5</b>	<b>MANAGEMENT OF FINANCIAL SERVICES</b>		<b>15PCOC15</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

### **Objectives**

- To obtain the depth knowledge about various financial services
- To gain the skills regarding manage the financial services

### **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 – meaning- definition-objectives-Scope and services-functions– Merchant banks Vs Commercial banks-problems of Merchant Banking.

### **UNIT III**

Credit cards – origin – History – features – types of Credit Cards – benefits – drawbacks – Debit cards – Debit card Vs Credit Card-Smart cards – Concepts.

### **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:**

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

### **REFERENCE BOOK:**

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

<b>II SEMESTER</b>			
<b>C6</b>	<b>ADVANCED MANAGEMENT ACCOUNTING</b>	<b>15PCOC21</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

**Objectives:**

- To impart students with advanced knowledge and techniques in Management Accounting
- To enable the students to apply the same in business for managerial decision making

**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 –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 –Cash Budgeting– features – objectives

**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

**(60% problems 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

<b>II SEMESTER</b>			
<b>C7</b>	<b>FINANCIAL MANAGEMENT</b>		<b>15PCOC22</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

**Objectives:**

- To make the students to the familiar with basics of financial management
- To provide a detailed insight into the Financial Management

**UNIT I: Introduction to Financial Management**

Meaning, Definition, Objectives, functions, scope & evolution of financial management – interface of financial management with other areas-Time value of money

**UNIT II: Project management and Leverages**

Project Formulation-preparation of project report-appraisal of project-leverages-meaning-concept-types- operating leverage, financial leverage and combined leverage

**UNIT III: Capital structure and cost of capital**

Capital structure – Meaning - concept- importance-types- Cost of Capital-meaning-concept - types - Cost of debentures, term loans, equity and retained earnings, weighted average cost of capital, systems of weighting

**UNIT IV: Dividend Policy**

Dividend Policy –factors influencing a firm’s dividend, policy. Types of dividend payment–consideration in paying dividend –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 and method Internal rate of return

**(Questions should be in the ratio of 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

<b>II SEMESTER</b>			
<b>C8</b>	<b>SERVICES MARKETING</b>		<b>15PCOC23</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

### **Objectives**

- To familiarize the students about services sector with changing trend
- To enable the students to acquire in depth knowledge about service marketing techniques
- To make the students understand the application of service marketing in various service organisations.

### **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:**

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

<b>II SEMESTER</b>			
<b>C9</b>	<b>SECURITY ANALYSIS &amp; PORTFOLIO MANAGEMENT</b>		<b>15PCOC24</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

**Objectives:**

- To provide knowledge on various investment and avenues
- To enable the students in application of various tools and techniques of financial and Investment analysis

**UNTI I: Introduction**

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

**UNIT II: Securities market and SEBI**

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 and secondary 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 – forms of diversification of investments – portfolio investment process.

**TEXT BOOKS:**

1. Security Analysis and Portfolio Management – V.A. Avadhani – Himalaya Publishing House
2. Security Analysis and Portfolio Management – Punithavathy Pandian – Vikas 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 – Dr. S. Krishnamoorthy



<b>II SEMESTER</b>			
<b>C10</b>	<b>STRATEGIC MANAGEMENT</b>		<b>15PCOC25</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

### **Objectives**

- To enable students to acquire basic knowledge in strategic management process and implementation
- To give exposure to students about the application of strategic management techniques

### **UNIT I : CORPORATE STRATEGIC PLANNING**

Mission – Vision of the firm – Development, maintenance and the role of leader – Hierarchical levels of planning – strategic planning process. Strategic management Practice in India, Family run corporates

### **UNIT II: ENVIRONMENTAL ANALYSIS & INTERNAL ANALYSIS OF FIRM:**

General environment scanning, competitive & environmental analysis – to identify opportunities & threat – Assessing internal environment through functional approach and value chain– identifying critical success factors – to identify the strength & weakness – SWOT audit– core competence – Stakeholders’ expectations, Scenario-planning– industry analysis.

### **UNIT III: STRATEGY FORMULATION**

Generic strategies- Grand strategies- Strategies of leading Indian companies – The role of diversification – limit – means and forms. Strategic management for small organizations, non-profit organizations and large multi product and multiple market organizations.

### **UNIT IV: TOOLS OF STRATEGY PLANNING AND EVALUATION**

Competitive cost dynamics – experience curve – BCG approach – cash flow implication. IA – BS matrix –A.D. Little's Life – cycle approach to strategic planning

### **UNIT V: STRATEGY IMPLEMENT & CONTROL:**

Various approach to implementation of strategy – Matching organization structure with strategy – 7Smodel – Strategic control process – Du Pont’s control model – Balanced score card

Azhar Kashmi - Strategic Management, Tata – McGraw Hill 2002

### **REFERENCE BOOKS**

1. A.C. Hax and Ns, Strategic Management: An Integrative Perspective, Majifu, Prentice Hall
2. Samul C. Certo And J.Paul Peter, Strategic Management, Second Edition.
3. Georgy G.Dess And Alex Miller, Strategic Management, McGraw Hill.
4. Dr. S. Sankaran, - Strategic Management, Margham Publications, Chennai. 2012
5. V.S. Ramaswamy and Nanakumari - Strategic Planning and Corporate Success

<b>III SEMESTER</b>			
<b>C11</b>	<b>INTERNATIONAL MARKETING</b>		<b>15PCOC31</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

### **Objectives**

- To understand the concept of global marketing environment and its application in the changing scenario
- To make the students familiar with expert marketing issues

### **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 and Role of IMF in I.M

#### **TEXT BOOK:**

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

<b>III SEMESTER</b>			
<b>C12</b>	<b>OFFICE AUTOMATION</b>		<b>15PCOC32</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

### **Objectives**

- To acquire the knowledge of computers
- To operate Microsoft Office frequently

### **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 Smart Art 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.

**(4 hrs Theory and 2 hrs Practical)**

### **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)

<b>III SEMESTER</b>			
<b>C13</b>	<b>RESEARCH METHODOLOGY</b>	<b>15PCOC33</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

### **Objectives**

- To enable the students to understand the basic concept of Research Methods
- To help students acquire the skill set for Research in Commerce

### **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 of sampling – merits – demerits – criteria for sample selection.

### **UNIT III**

Collection of data - collection of primary data – questionnaire - interview method - observation method- other methods of data collection - secondary data - sources

### **UNIT IV**

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

### **UNIT V**

Report writing – Significance, types, Format of reports – Computers in research - computers and research.

**Note: 100% Theory**

### **TEXT BOOK:**

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 Reseech Methods – William G Zilmund Thomson Asia Pvt. Ltd.

<b>III SEMESTER</b>			
<b>C14</b>	<b>Taxation and Tax Planning</b>		<b>15PCOC34</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

**Objectives**

- To make the students understand the principles of Income tax in general
- To expose students in the computation of taxable income of Individuals, Firms and Companies

**UNIT I**

Basic Concepts of Income – Incomes Exempted u/s 10 – Residential Status – Tax Incidence - Income from Salary including perquisites

**UNIT II**

Income from House Property – Income from Business or Profession – Income from Capital Gains

**UNIT III**

Income from Other Sources - Clubbing of Income – Set Off and Carry Forward of Losses – Deductions u/s 80C to 80U from GTI

**UNIT IV**

Assessment of Individual, Partnership Firm, Companies, Agricultural Income

**UNIT V**

Types of Assessment – Procedure for Assessment – Tax Planning – PAN – filling Income Tax – TDS – Refund of Tax

(60% Problems, 40% Theory)

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

<b>IV SEMESTER</b>			
<b>C15</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>	<b>15PCOC41</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

**Objectives:**

- To understand the importance of Corporate Accounting
- To know the basis of Accounting Standard

**UNIT I**

Amalgamation, Absorption and Reconstruction of Companies including intercompany Owings (As Per Accounting Standard AS 14)

**UNIT II**

Internal reconstruction – Alteration of share capital-Liquidation-Statement of Affairs and Deficiency Accounts – Liquidator Final Statement of Account.

**UNIT III**

Accounts of Banking Companies – Rebate on bills discounted – Format for preparing profit and loss account – Balance sheet

**UNIT IV**

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

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 intercompany Owings

**(Theory: Problem= 40:60)**

**TEXT BOOK:**

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

<b>IV SEMESTER</b>			
<b>C16</b>	<b>E - COMMERCE</b>		<b>15PCOC42</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

### **Objectives**

- To enable the students to gain knowledge about E-commerce and its various components
- To help students about the application of electronic medium of marketing of goods and services

### **UNIT I**

Introduction to e-commerce – Definition – Electronic Commerce and Traditional Commerce – Advantages of E-Commerce – E-business and E-Commerce – Need for a e-business – E-Supply Chain Management – Advantages of E-Supply chain management – Porter’s value chain model.

### **UNIT II**

Business to Business Electronic Commerce (B2B) – Models in B2B- Business to Consumer (B2C) –Consumer to Business (C2B)- Consumer to Consumer (C2C) – Business to Employee (B2E) – Business to Government (B2G)

### **UNIT III**

Introduction – Process of EDI – Working of Electronic Data Interchange – EDI components – Traditional Electronic Data Interchange and E-commerce – Benefits of EDI – EDI Communications – EDI implementations – EDI Agreements.

### **UNIT IV**

Electronic Markets – advantages and disadvantages of electronic markets and its futures – Internet concepts Internet Service Providers – Uses of Internet – TCP /IP – HTML Basis – inter book shops – Air line booking System – Internet Banking – Online Share dealing – Online shopping process.

### **UNIT V**

Details of Security Threat – E-Security Protection – Firewalls – Antivirus – Cyber Crimes – Dimension of E-Commerce Security – The information Technology Act, 2000 – Formation of Online contracts – E-governance in India – E-Governance Model.

### **TEXT BOOK:**

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

### **REFERENCE BOOKS:**

1. Electronic Commerce – Gray p. Schneider – Thomson Asia (P) Ltd.
2. E-Commerce – Dr.K.Abirami Devi, Dr.M.Alagammai – Margham Publications.



<b>IV SEMESTER</b>			
<b>C17</b>	<b>Executive Self Development</b>	<b>15PCOC43</b>	
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

### **Objectives**

- To make the students understand themselves through self evaluation
- To help them to set goals and also to enable them to gain knowledge, develop skills and positive attitude towards achievement of the goals
- To help improve communication skills

### **UNIT I**

Self – Types of Self – Process of Self Development – personality, types – theories of Personality Development 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

<b>IV SEMESTER</b>		
<b>C18</b>	<b>PROJECT</b>	<b>15PCOP41</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Credits: 4</b>

**Objective:**

Every PG student is required to prepare the project subject related – based on the guidelines of his / her 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 pages should be **60**
- Project observations, suggestions and conclusion shall form part of the project.
- The Projects will be evaluated both by the Internal as well as External Examiner each for 100 marks. The distribution of mark should be **60 marks for the Project Report and 40 marks for the Viva-voce Examination**. The Division of marks for the Project Report is as mentioned below:

<b>Particulars</b>	<b>Internal Examiner</b>	<b>External Examiner</b>
Wording of Title	5	5
Objectives/ Formulation including Hypothesis	5	5
Review of Literature	10	10
Relevance of Project to Social Needs	5	5
Methodology/ Technique/ Procedure Adopted	20	20
Summary/ Findings/ Conclusion	5	5
Bibliography/ Annexure/ Foot notes	10	10
<b>Total</b>	<b>60</b>	<b>60</b>

The average mark of Internal and External Examiner is considered as marks of project report.

<b>IV SEMESTER</b>			
<b>E (M)</b>	<b>CORPORATE LAWS</b>		<b>15PCOE4A</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

### **Objectives**

- To enable the students to understand the legal framework of companies Act, 2013
- To enable them to acquire knowledge about the regulatory measures adopted with areas of SEBI, FEMA, Consumer Protection

### **UNIT-I**

Indian Companies Act 2013-Characteristics of a Company-listing of corporate veil-Types of Companies- One person company - Online registration of a company-Director-appointment-legal position-powers and duties – key managerial personnel-managing director-manager-corporate Governance-corporate social responsibility

### **UNIT-II**

Meeting of Shareholders-Board-types of meeting-law practice and procedure of convening meeting-minutes-e-voting

Books of accounts-registration-online filing of documents-Auditor-appointment-auditor's report

### **UNIT III**

Securities and Exchange Board of India Act, 1992 – Objectives – Definition of Terms - Establishment of the Securities and Exchange Board of India – Powers and Functions of the Board – Registration Certificate – Penalties and Adjudication

### **UNIT IV**

Foreign Exchange Management Act, 1999 –Objectives – Definition of Terms – Regulation and Management of Foreign Exchange – Authorised person – Contravention and Penalties – Adjudication and Penalties – Directorate of Enforcement.

### **UNIT V**

Consumer Protection Act, 1986 – Objectives – Definition of Terms – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission - The Sick Industrial Companies (Special Provision) Act,1985 – Provisions relating to BIFR – Reference – Inquiry – Schemes – Appeal.

### **TEXTBOOKS**

1. Handbook on Corporate & Allied Laws-CA Kamal Garg-Bharat Law House
2. Corporate Laws-G.Sekar & Saravana Prasath
3. Corporate laws-S. Srikanth snow

<b>IV SEMESTER</b>			
<b>E (M)</b>	<b>RETAILING MANAGEMENT</b>		<b>15PCOE4B</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 5</b>

### **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

<b>Non-major Elective subject offered by Commerce Department to M.A. (His) Students</b>			
<b>III SEMESTER</b>			
<b>E(NM)</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>15PCON31</b>	
<b>Hrs/Week:6</b>	<b>Hrs/ Sem: 90</b>	<b>Hrs/Unit:18</b>	<b>Credits: 5</b>

### **Objectives**

- To acquire the knowledge about HRM

### **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. Matoria, S.V. Gankear – Himalaya Publishing House.

<b>Non-major Elective subject offered by History Department to M.Com. Students</b>			
<b>III SEMESTER</b>			
<b>E(NM)</b>	<b>HISTORY OF INDIA FOR COMPETITIVE EXAMINATIONS 1526-1947</b>		<b>15PHSN31</b>
<b>Hrs/Week:6</b>	<b>Hrs/ Sem: 90</b>	<b>Hrs/Unit:18</b>	<b>Credits: 5</b>

#### **UNIT I**

Babur's Conquests - Humayun. His Plight and Return - Sher Shah, His Administration, His Successors - Akbar, Din-I-Illahi - Jehangir - Nurjehan junta - Shah Jahan - Aurangzeb - Mughal Architecture - Marathas - Shivaji

#### **UNIT II**

Establishment of British rule in India- Advent of the Europeans- Anglo French struggle for supremacy- Battle of Plassey, Buxar, Double Govt. - Warren Hastings- Cornwallis - Wellesly- Dalhousie- End of the Company's rule

#### **UNIT III**

Early movements - Puli Thevar - Tippu Sultan - Kattapomman- South Indian Rebellion - Vellore Mutiny - The Great revolt of 1857- Social and Cultural Awakening - Reform movements (Brahmo Samaj - Arya Samaj - Ramakrishna Mission - Aligarh Movement -Theosophical Society - Indian National Congress - Moderates and Extremists - Mulsim League - Home Rule Movement

#### **UNIT IV**

Gandhian Era - Khilafat Movement - Non-Co-operation - Civil Disobedience - Quit India - Rajaji - Kamaraj - Qaid-e-Millath - EVR - Sardar Vallabai Patel - Maulana Azad - Gandhi- Rajendra Prasad - Nehru - Subash Chandra Bose

#### **UNIT V**

The Administrative structure (Regulating Act,1773, Pitt's India 1858 - Act of 1909-1919- Government of India Act. 1935 - Indian Independence Act. 1947

## REFERENCE BOOKS:

1. Srivatsava - History of the Mughal Empire
2. Majumdar - History of India
3. Vincent Smith - Akbar
4. Lane Poole - History of India.
5. Mahajan (VD) - History of India
6. Nilakanta Sastrin - History of South India
7. Robers (P.E) - History of British India
8. Sathianathaier - History of India I, II, III.
9. RC Agrawal - National Movement and Constitutional Development in India.
10. HM Ahluwaliah - Freedom Struggle in India 1857 - 1909
11. Bipin Chandra - India's Struggle for Independence 1857 - 1947
12. Bipin Chandra - Communalism in India
13. KK Ghose - The Indian National Army
14. S. Gopal - The British Policy in India 1858 - 1905
15. DC Gupta - Indian National Movement
16. RC Majumdar - History of Freedom Movement in India Vols. I to III
17. B. Pattabhi Sitaramayya - History of Indian Congress Vol. I & II
18. K. Rajayyan - South Indian Rebellion - First war of Independence 1800 - 1801
19. K. Rajayyan - Freedom Struggle in India
20. Sukhbir Choudhari - Growth of Nationalism in India Vol. I & II
21. Sumit Sarkar - Modern India 1885 - 1947
22. Tara Chand - History of Freedom Movement in India Vols. I to IV.

**SCHEME OF EXAMINATIONS UNDER CBCS (2015 - 2018)**

The medium of instruction in all UG and PG courses is English and students shall write the CIA Tests and Semester Examinations in English. However, if the examinations were written in Tamil, the answer papers will be valued.

**DISTRIBUTION OF MARKS FOR CIA AND SEMESTER EXAMINATIONS**

**UNDERGRADUATE, CERTIFICATE & DIPLOMA COURSES**

SUBJECT	TOTAL MARKS	CIA TEST	SEMESTER EXAMINATION	PASSING MINIMUM		
				CIA TEST	SEM. EXAM.	OVER ALL
<b>Theory</b>	100	25	75	Nil	30	40
<b>Practical</b>	100	40	60	Nil	24	40
<b>Project</b>	100	Nil	Report - 60 marks Viva Voce - 40 marks	Nil	40	40

**POSTGRADUATE COURSES**

SUBJECT	TOTAL MARKS	CIA TEST	SEMESTER EXAMINATION	PASSING MINIMUM		
				CIA EXAM.	SEM. EXAM.	OVER ALL
<b>Theory</b>	100	25	75	nil	38	50
<b>Practical</b>	100	40	60	nil	30	50
<b>Project</b>	100	nil	Report - 60 marks Viva Voce - 40 marks	nil	50	50



### DIVISION OF MARKS FOR CIA TEST

<b>SUBJECT</b>	<b>MARKS</b>	<b>ASSIGNMENT FOR UG / ASSIGNMENT OR SEMINAR FOR PG</b>	<b>REGULARITY</b>	<b>RECORD NOTE</b>	<b>TOTAL MAR KS</b>
<b>Theory</b>	20	5	--	--	<b>25</b>
<b>Practical</b>	30	--	5	5	<b>40</b>

- The duration of each CIA Test is ONE hour and the Semester Examination is THREE hours.
- Three CIA tests of 20 marks each will be conducted and the average marks of the best two tests out of the three tests will be taken.
- The I test will be based on the first 1.5 units of the syllabus, the II test will be based on the next 1.5 units of the syllabus and the III test will be based on the next 1.5 units of the syllabus.
- Two assignments for Undergraduate, Certificate, Diploma and Advanced Diploma Courses and two assignments OR two seminars for Postgraduate Courses.
- The duration and the pattern of question paper for practical examination may be decided by the respective Boards of Studies. However, out of 60 marks in the semester practical examination, 10 marks may be allotted for record and 50 marks for practical.
- Three internal practical tests of 25 marks each will be conducted for science students in the even semester and the best two out of the three will be taken. The total 50 marks of the best two tests will be converted to 30 by using the following formula:
 
$$\left( \frac{\text{Marks secured in the first best Practical Test (Out of 25)} + \text{Marks secured in the next best Practical Test (out of 25)}}{2} \right) \times 0.6$$
- The Heads of Science Departments are requested to keep a record of attendance of practicals for students to assign marks for regularity.

**QUESTION PAPER PATTERN FOR CIA TEST (THEORY)**

**Duration: 1 Hr**

**Maximum Marks: 20**

<b>Section</b>	<b>Question Type</b>	<b>No. of Questions &amp; Marks</b>	<b>Marks</b>
<b>A</b>	No Choice Answer should not exceed 75 words	2 Questions 2 marks each	2 x 2 = 4
<b>B</b>	Internal choice (Either or type) Answer should not exceed 200 words	2 Questions 4 marks each	2 x 4 = 8
<b>C</b>	Open Choice (Answer ANY ONE out of Two) Answer should not exceed 400 words	1 Question 8 marks	1 x 8 = 8
<b>TOTAL</b>			<b>20 MARKS</b>

**QUESTION PAPER PATTERN FOR SEMESTER EXAMINATION (THEORY)**

**Duration: 3 Hrs**

**Maximum Marks: 75**

<b>Section</b>	<b>Question Type</b>	<b>No. of Questions &amp; Marks</b>	<b>Marks</b>
<b>A</b>	No Choice Answer should not exceed 75 words	10 Questions - 2 marks each (2 Questions from each unit)	10 x 2 = 20
<b>B</b>	Internal choice (Either or type) Answer should not exceed 200 words	5 Questions with internal choice. Each carries 5 marks (Two questions from each unit)	5 x 5 = 25
<b>C</b>	Open Choice (Answer ANY THREE out of FIVE) Answer should not exceed 400 words	3 Questions out of 5 - 10 marks each (1 Question from each unit)	3 x 10 = 30
<b>TOTAL</b>			<b>75 MARKS</b>

# **SADAKATHULLAH APPA COLLEGE**

**(AUTONOMOUS)**

**(Reaccredited by NAAC at an 'A' Grade with a CGPA of 3.40 out of 4.00 in the III cycle An ISO 9001:2008 Certified Institution)**

**RAHMATH NAGAR, TIRUNELVELI- 11.**

**Tamilnadu**

## **PG AND RESEARCH DEPARTMENT OF COMMERCE (Unaided)**



### **CBCS SYLLABUS**

**For**

### **M.Phil. Commerce**

**(Applicable for students admitted in June 2015 and onwards)**

**(As per the Resolutions of the Academic Council  
Meeting held on 23.02.2016)**



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**SADAKATHULLAH APPA COLLEGE (AUTONOMOUS), TIRUNELVELI - 11**

**COURSE STRUCTURE - M. PHIL. COMMERCE**  
**(Applicable for students admitted in June 2015 and onwards)**

I SEMESTER			II SEMESTER		
COURSE	H/W	C	COURSE	H/W	C
Core 1	6	5	Elective (Area paper)	6	5
Core 2	6	5	Dissertation and Viva - voce	6	15
<b>TOTAL</b>	<b>12</b>	<b>10</b>	<b>TOTAL</b>	<b>12</b>	<b>20</b>

  

DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS, & MARKS				
SUBJECT	HOURS	CREDITS	NO. OF PAPERS	MARKS
Core	12	10	2	200
Elective (Area paper)	6	5	1	100
Dissertation and Viva-voce	6	15	1	200
<b>TOTAL</b>	<b>24</b>	<b>30</b>	<b>4</b>	<b>500</b>

**TITLE OF THE PAPERS - M. PHIL. COMMERCE**

(The candidate should select any one of the area papers in the second semester related to their proposed topics of research)

SEM	P	TITLE OF THE PAPER	SUB. CODE	H/W	C	MARKS		
						I	E	T
I	C1	Research Methods In Commerce	15MCOC11	6	5	25	75	100
	C2	Functional Management	15MCOC12	6	5	25	75	100
II	E	Advanced Marketing Management	15MCOE2A	6	5	25	75	100
		<b>OR</b> Advanced Financial Management	15MCOE2B					
	D	Dissertation and Viva-voce	15MCOE21	6	15	--	200	200
<b>TOTAL</b>				<b>24</b>	<b>30</b>	<b>75</b>	<b>425</b>	<b>500</b>

**SADAKATHULLAH APPA COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
**M.PHIL (COMMERCE) SYLLABUS**

<b>I SEMESTER</b>			
<b>C1</b>	<b>RESEARCH METHODS IN COMMERCE</b>		<b>15MCOC11</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**Objectives**

- To gain the various research methods in commerce (social science) research
- To acquire the depth knowledge in the research methods

**UNIT I:**

Introduction to Research: - Social Research – Nature, significance – Types of Research – Methods of Research

**UNIT II:**

Research Design – Factors affecting research design – Selection and formulation of a research problem – need and importance of review of literature.

**UNIT III:**

Data resources – Census Vs Sample – Primary Vs Secondary – Sampling techniques – Sample size determination – Selection of Appropriate methods for data collection – Questionnaire design – pilot study – pre-testing – Interviews – Scaling techniques – Collecting Government data – Sources.

**UNIT IV:**

Processing and analysis – methods – Hypothesis – formulation – testing of hypothesis. Correlation – regression analysis – Chi square – Anova – rating scales – t test (one variable only) – Interpretation

**UNIT V:**

Preparation of research report – types - layout – essentials of good report format – contents – Editing – Coding – tabulation – steps in drafting report – Annexure – Bibliography.

**(Note:100% Theory)**

**TEXT BOOK:**

Research Methodology – Dr. N. Thanulingam and A. Arulanandam, Rainbow Publication, Coimbatore

**REFERENCE BOOKS:**

1. C.R. Kothari – Research Methodology – Methods and Techniques.The New international (P) Ltd., Publishers – 2005
2. Donald R. Cooper, Business Research Methods, Tata McGraw Hill
3. Wilkinson and Bhandakar – Methods and Techniques of Social research
4. Research Methods for Business Students – Mark Saunderer Philp Lewis – Pearsons Publication Singapore Pvt. Ltd.
5. Business Reseach Methods – William G Zilmund Thomson Asia Pvt. Ltd.
6. Scientific Social surveys and Research – Practice Hall of India P.Ltd. – by Paulin V.Young.
7. Thesis and Assignment Writing by Anderson J.Berry. H.D. & Poole, M.
8. Methods of Social Survey and Research – Kitap Ghar, Acharya nagar, Kanpur – 3. – By S.R.Bajpai



<b>I SEMESTER</b>			
<b>C2</b>	<b>FUNCTIONAL MANAGEMENT</b>		<b>15MCOC12</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

**Objectives**

- To acquire the depth knowledge to all functional areas of Business

**UNIT – I**

Accounting: Financial statements-analysis and interpretation- Ratio Analysis-Fund flow and Cash flow analysis-marginal costing techniques

**UNIT – II**

Marketing Management: New product development-pricing strategies – distribution channels – Promotional mix-consumer buying behaviour – Customer Satisfaction

**UNIT – III**

Personnel Management: Leadership-meaning-importance- leadership qualities- theories of leadership- employee motivation, morale, absenteeism, job satisfaction

**UNIT - IV**

Financial Management: -scope and importance- cost of capital and capital structure decision – Sources of Capital – factors of capital structure-investment decision-capital budgeting-dividend decision-objectives-functions

**UNIT – V**

Business Management: Process of Management-objectives-functions-planning -principles of organisation- organizational structure- co-ordination-direction-control techniques.

**(Note:100% Theory)**

**Reference Books:**

1. Management Accounting-S.N. Maheswari
2. Cost Accounting – Jain and Narang
3. Essentials of Consumer Behaviour – Carl E. Block & Kenneyth
4. Marketing Management – Philip Kotler
5. Human Resource Management – Thirupathi, Gary dessler
6. Financial Management – S. N. Maheswari , I.M. Pandey

## II SEMESTER

(The candidate should select any one of the area paper in the second semester related to their proposed topics of research.)

### Area Paper - I

**EA                      ADVANCED MARKETING MANAGEMENT                      15MCOE2A**

**Hrs/Week: 6      Hrs / Sem: 90                      Hrs. / Unit : 18                      Credits: 5**

#### Objectives

- To acquire the depth knowledge regarding Marketing management

#### UNIT I

**Evolution and Development of Marketing:** Role of marketing in Modern organizations – Recent Trend in Marketing – classification of markets

#### UNIT II

**Product Strategy and Pricing Policy:** Product mix, Brand strategy, Packaging technology and labelling – product life Cycle - price mix – pricing problems – objectives – factors affecting pricing – methods of pricing

#### UNIT III

**Channels of Distribution:** Importance – Types – Merits and Demerits – Criterion for selection

#### UNIT IV

**Advertising and Sales Promotion:** importance of advertising – Advertising Agencies and their role – Sales Promotion – Methods – Merits – Personal Selling – Importance – Types

#### UNIT V

**Market Segmentation and buying behaviour:** Basis of segmentation – need – buying behaviour – factors influencing buying behaviour.

#### TEXTBOOKS

Philip Kotler, Gary Armstrong, John Saunders and Veronica Wong - "Principle of Marketing" (PHI).

#### BOOKS RECOMMENDED :

1. Cundiff, Still & Covoni - "Fundamentals of Modern Marketing" (Prentice Hall of India)
2. Still, Cundiff & Covoni - "Sales Management" (Prentice Hall of India)
3. Harper W.Boyd & Ralph Westfall - "Marketing Research – Text and Cases" (Richard D.Irwin).
4. Rajan Saxena - "Marketing Management" (Tata McGraw Hill Publishing Company Ltd)
5. Dr.C.B.Mamoria & R.L.Joshi - "Principles and Practice of Marketing in India" (Kitab Mahal)

<b>II SEMESTER</b> (The candidate should select any one of the area paper in the second semester related to their proposed topics of research.)			
<b>Area Paper - II</b>			
<b>EB</b>	<b>ADVANCED FINANCIAL MANAGEMENT</b>		<b>15MCOE2B</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit : 18</b>	<b>Credits: 5</b>

### **Objectives**

- To acquire the depth knowledge regarding Financial management

### **UNIT I**

Financial Management – meaning – definition – objectives – functions – scope – Significance – Role of Financial Manager – Financial Management with other Areas

### **UNIT II**

Firm's Investment Decisions – Application of capital budgeting – project formulation – project appraisal project report – modern analytical tools – Risk analysis in investment – Cost of capital – concepts

### **UNIT III**

Financing decisions – Theories of capital structure – Financial leverage - internal and external financing methods – Capital structure planning – determinants

### **UNIT IV**

Dividend Policy – factors influencing a firm's dividend policy. Types of dividend payment – consideration in paying dividend

### **UNIT V**

Working Capital Management – Need and importance – Types of working capital - determinants of working capital requirements – current assets management

**(Note:100% theory)**

### **TEXT BOOK:**

I.M.Pandey, Financial Management, Vikas Publishing House

### **REFERENCE BOOKS:**

1. Brealey & Myers, Principles of Corporate Finance, McGraw Hill
2. Weston & Brigham, Managerial Finance, Holt Rinehart
3. Schall & Haley, Financial Management, McGraw Hill
4. S.N.Maheshwari, Financial Management, Sultan Chand
5. Khan and Jain, Financial Management, Tata McGraw Hill
6. Prasanna Chandra, Financial Management, Tata McGraw Hill

<b>II SEMESTER</b>		
<b>D</b>	<b>DISSERTATION</b>	<b>15M COD21</b>
<b>Hrs/Week: 6</b>	<b>Hrs./Sem.: 90</b>	<b>Credits: 15</b>

The following guidelines have to be followed by every candidate while preparing his/her M.Phil. Dissertation:

- The Dissertation should be in English
- The candidate has to follow the instructions of the Sadakathullah Appa College Commerce Research Centre with regard to the format and content of the Dissertation.
- The first page, Declaration and certificate of the dissertation should be according to the model given at the end of this.
- Dissertation text should be typed in usual MS-Office font with size 12 / 13 on A4 size Executive bond quality paper with double line spacing. Each page should contain at least 20 lines.
- The Dissertation should be submitted in duplicate.
- The number of pages in M.Phil. Dissertation should be not less than 100 pages inclusive of bibliography and Annexure.
- Two bound copies of the M.Phil. Dissertation duly signed by the Guide and Head of the Department should be submitted through the Research Centre along with the CD containing the softcopy of the Dissertation in PDF format.
- Candidates shall submit the dissertation duly signed by the Supervisor and forwarded by the Head of the Department to the Controller of Examinations within 6 months but not earlier than 5 months from the date of start of the second semester.
- The M.Phil. scholars should attend at least one of the following – training programmes, Workshops, Seminars, Symposiums, etc., and that they should also have a paper either published or received for acceptance in an ISSN / Reputed Journal before submitting the Dissertation. **Scholars who fail to comply with the above are not eligible for the submission of their Dissertation.** Photo copy of the publication/Letter of acceptance for publication should be given as Annexure at the end of the Dissertation.

- Both the Internal as well as External Examiner award 200 marks each for the Dissertation. The distribution of mark will be **120 marks for the Dissertation and 80 marks for the Public Viva-voce Examination**. In the Public Viva-voce Examination the M.Phil. Scholars should present their Dissertation work with PowerPoint Presentation. The Division of marks for the Dissertation is as mentioned below:

<b>Particulars</b>	<b>Internal Examiner</b>	<b>External Examiner</b>
Wording of Title	10	10
Objectives/ Formulation including Hypothesis	10	10
Review of Literature	20	20
Relevance of Dissertation to Social Needs	10	10
Methodology/ Techniq/ Procedure Adopted	30	30
Summary/ Findings/ Conclusion	10	10
Bibiliography/ Annexure/ Foot notes	20	20
Training/ Seminar/ Workshop	10	10
	<b>120</b>	<b>120</b>

The average mark of Internal and External Examiners is considered as marks of project report.

<b>SCHEME OF EXAMINATIONS UNDER CBCS</b>
--

The medium of instruction in all PG courses is English and students shall write the CIA and Semester Examinations in English.

**DISTRIBUTION OF MARKS FOR CIA AND SEMESTER EXAMINATIONS**

<b>SUBJECT</b>	<b>TOTAL MARKS</b>	<b>CIA TEST</b>	<b>SEMESTER EXAM.</b>	<b>PASSING MINIMUM</b>		
				<b>CIA EXAM.</b>	<b>SEM. EXAM.</b>	<b>OVER ALL</b>
<b>Theory</b>	100	25	75	Nil	38	50
<b>Project</b>	200	Nil	Report - 120 marks Viva - 80 marks	Nil	---	100

### DIVISION OF MARKS FOR CIA TEST

<b>SUBJECT</b>	<b>MARKS</b>	<b>ASSIGNMENT FOR UG / ASSIGNMENT OR SEMINAR FOR PG</b>	<b>REGULARITY</b>	<b>RECORD NOTE</b>	<b>TOTAL MARKS</b>
<b>Theory</b>	20	5	--	--	<b>25</b>
<b>Practical</b>	30	--	5	5	<b>40</b>

1. The duration of each CIA Test is ONE hour and the Semester Examination is THREE hours.
2. Three CIA tests of 20 marks each will be conducted and the average marks of the best two tests out of the three tests will be taken.
3. The I test will be based on the first 1.5 units of the syllabus, the II test will be based on the next 1.5 units of the syllabus and the III test will be based on the next 1.5 units of the syllabus.
4. Two examiners for M.Phil. Courses.

**QUESTION PAPER PATTERN FOR CIA TEST (THEORY)**

**Duration: 1 Hr**

**Maximum Marks: 20**

<b>Section</b>	<b>Question Type</b>	<b>No. of Questions &amp; Marks</b>	<b>Marks</b>
<b>A</b>	No Choice Answer should not exceed 75 words	2 Questions 2 marks each	$2 \times 2 = 4$
<b>B</b>	Internal choice (Either or type) Answer should not exceed 200 words	2 Questions 4 marks each	$2 \times 4 = 8$
<b>C</b>	Open Choice (Answer ANY ONE out of Two) Answer should not exceed 400 words	1 Question 8 marks	$1 \times 8 = 8$
<b>TOTAL</b>			<b>20 MARKS</b>

**QUESTION PAPER PATTERN FOR SEMESTER EXAMINATION (THEORY)**

**Duration: 3 Hrs**

**Maximum Marks: 75**

<b>Section</b>	<b>Question Type</b>	<b>No. of Questions &amp; Marks</b>	<b>Marks</b>
<b>A</b>	No Choice Answer should not exceed 75 words	10 Questions - 2 marks each (2 Questions from each unit)	$10 \times 2 = 20$
<b>B</b>	Internal choice (Either or type) Answer should not exceed 200 words	5 Questions with internal choice. Each carries 5 marks (Two questions from each unit)	$5 \times 5 = 25$
<b>C</b>	Open Choice (Answer ANY THREE out of FIVE) Answer should not exceed 400 words	3 Questions out of 5 - 10 marks each (1 Question from each unit)	$3 \times 10 = 30$
<b>TOTAL</b>			<b>75 MARKS</b>



(Model for the Title Page of the Dissertation)

# **TITLE OF THE DISSERTATION**

*Dissertation Submitted to the Sadakathullah  
Appa College (Autonomous) in partial fulfillment of the  
requirements for the award of the degree of*

**MASTER OF PHILOSOPHY (MAJOR)**

Submitted by

**NAME OF THE CANDIDATE**

(REGISTER NO. XXXXXXXXX)

*Under the guidance of*

**NAME OF THE GUIDE**

Designation of the Guide

Sadakathullah Appa College (Autonomous)

Tirunelveli – 627011



**PG & RESEARCH CENTRE IN (MAJOR)  
SADAKATHULLAH APPA COLLEGE (AUTONOMOUS)  
TIRUNELVELI – 627011  
MONTH, YEAR**

(Model for the Certificate of the Dissertation)

## **Name and Qualification of the Guide,**

Designation of the Guide,

Sadakathullah Appa College (Autonomous)

Rahmath Nagar,

Tirunelveli – 627011

## **CERTIFICATE**

Certified that the dissertation work with the title, **“TITLE OF THE DISSERTATION”** submitted by **NAME OF THE CANDIDATE** with the register number XXXXXXXX in partial fulfillment of the requirements for the award of the degree of **Master of Philosophy in (Major) at the PG & Research Centre in (Major), Sadakathullah Appa College (Autonomous)**, is a work done by the candidate during the period 20XX-XX, under my guidance and supervision and this dissertation or any part thereof has not been submitted elsewhere for any other Degree or Diploma.

Tirunelveli – 627011

DD-MM-YEAR

**(NAME OF THE GUIDE)**

**Forwarded**

(Model for the Declaration by the Candidate)

**Name of the candidate,**

M.Phil. Scholar, (Register No.: XXXXXXXX)

PG & Research Centre in XXXXXXXX,

Sadakathullah Appa College (Autonomous),

Rahmath Nagar, Tirunelveli – 627011

**DECLARATION BY THE CANDIDATE**

I hereby declare that, the dissertation with the title, **“TITLE OF THE DISSERTATION”** submitted in partial fulfillment of the requirements for the award of the degree of **Master of Philosophy in XXXXXXXX** at **the PG & Research Centre in XXXXXXXX , Sadakathullah Appa College (Autonomous)**, is my original work done under the guidance of **Name of the Guide, Designation of the Guide, Sadakathullah Appa College (Autonomous), Tirunelveli – 11** and this work has not been submitted elsewhere for any other Degree or Diploma.

Tirunelveli – 627011

DD-MM-YEAR

**(Signature of the Candidate)**

**Counter signed**

**(Signature and Seal of the Guide)**

Examiner 1:

Examiner 2: