

# **Sadakathullah Appa College**

**(Autonomous)**

**(Reaccredited by NAAC at an 'A' Grade and ISO 9001:2015 Certified Institution)**

**Rahmath Nagar, Tirunelveli – 627 011, Tamil Nadu.**

**PG & RESEARCH DEPARTMENT OF COMMERCE**



**CBCS SYLLABUS**

**For**

**M.Com.**

**(Applicable for students admitted in June 2019 and onwards)**

**(As per the Resolutions of the Academic Council Meetings  
held on 03-03-2018, 17-10-2018 and 02-03-2019).**



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**DEPARTMENT OF COMMERCE**  
**CBCS SYLLABUS M.COM. (2018 - 2021)**  
**COURSE STRUCTURE (CBCS)**

**(Applicable for students admitted in June 2019 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>
DSC 1	6	4	DSC 5	6	4
DSC 2	6	4	DSC 6	6	4
DSC 3	6	4	DSC 7	6	4
DSC 4	6	4	DSC 8	5	4
DSE 1	6	4	DSE2	4	4
<b>TOTAL</b>	<b>30</b>	<b>20</b>	IDC 1	3	3
<b>III SEMESTER</b>			<b>TOTAL</b>	<b>30</b>	<b>23</b>
DSC9	6	4	<b>IV SEMESTER</b>		
DSC 10	6	4	DSC 13	6	4
DSC 11	6	4	DSC 14	6	4
DSC 12	5	4	DSC 15	6	4
DSE 3	4	4	DSC 16- Project	8	8
IDC 2	3	3	DSE 4	4	4
<b>TOTAL</b>	<b>30</b>	<b>23</b>	<b>TOTAL</b>	<b>30</b>	<b>24</b>
<b>I - IV SEMESTER</b>					
MOOC*		2#			

<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>
DSC	96	68	16	1600
DSE	18	16	4	400
IDC	6	6	2	200
MOOC*		2#	1	
<b>TOTAL</b>	<b>120</b>	<b>90+2#</b>	<b>23</b>	<b>2200</b>

**COURSE STRUCTURE**  
**POST GRADUATE DEPARTMENT OF COMMERCE**  
**CBCS SYLLABUS -M.Com. (2019 – 2020 onwards)**

SEM	CO	TITLE OF THE PAPER	S.CODE	H/W	C	MARKS			
						I	E	T	
I	DSC 1	Advanced Cost Accounting	18PCCO11	6	4	25	75	100	
	DSC 2	Quantitative Techniques and Operation Research	18PCCO12	6	4	25	75	100	
	DSC 3	International Marketing	18PCCO13	6	4	25	75	100	
	DSC 4	Entrepreneurship and Small Business	18PCCO14	6	4	25	75	100	
	DSE 1	A) Retail Management <b>OR</b>		18PECO1A	6	4	25	75	100
B) Management of Financial services		18PECO1B							
<b>Total</b>				<b>30</b>	<b>20</b>			<b>500</b>	
II	DSC 5	Advanced Management Accounting	18PCCO21	6	4	25	75	100	
	DSC 6	Financial Management	18PCCO22	6	4	25	75	100	
	DSC 7	Service Marketing	18PCCO23	6	4	25	75	100	
	DSC 8	Security Analysis and Portfolio Management	18PCCO24	5	4	25	75	100	
	DSE 2	A) Strategic Management <b>OR</b>		18PECO2A	4	4	25	75	100
		B) Logistic Management		18PECO2B					
IDC 1	Basic Accounting Skill		18PICO21	3	3	25	75	100	
<b>Total</b>				<b>30</b>	<b>23</b>			<b>600</b>	
III	DSC 9	Organisational Behaviour	18PCCO31	6	4	25	75	100	
	DSC 10	Advanced Corporate Accounting	18PCCO32	6	4	25	75	100	
	DSC 11	Taxation and Tax Planning - I	18PCCO33	6	4	25	75	100	
	DSC 12	Research Methodology	18PCCO34	5	4	25	75	100	
	DSE 3	A) E-Commerce <b>OR</b>		18PECO3A	4	4	25	75	100
		B) Business Environment		18PECO3B					
IDC 2	Human Resource Management		18PICO31	3	3	25	75	100	
<b>Total</b>				<b>30</b>	<b>23</b>			<b>600</b>	
IV	DSC 13	Indirect Taxes	18PCCO41	6	4	25	75	100	
	DSC 14	Office Automation	18PCCO42	6	4	25	75	100	
	DSC 15	Taxation and Tax Planning - II	18PCCO43	6	4	25	75	100	
	DSC 16	Project	18PCCO44	8	8			100	
	DSE 4	A) Corporate Laws <b>OR</b>		18PECO4A	4	4	25	75	100
B) Executive Self Development		18PECO4B							
<b>Total</b>				<b>30</b>	<b>24</b>			<b>500</b>	
I-IV	Massive Open Online Course *			-	2#				
<b>GRAND TOTAL</b>				<b>120</b>	<b>90+2#</b>			<b>2200</b>	

\* As per the guidelines of the UGC all the UG and the PG students shall enroll for one Massive Open Online Course offered through SWAYAM, NPTEL, etc.

# Two extra credits will be given on completion of the course.

<b>I SEMESTER</b>			
<b>DSC 1</b>	<b>ADVANCED COST ACCOUNTING</b>		<b>18PCCO11</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: PROCESS COSTING**

Process costing - features - losses - gains - treatment for By- products, Main product and joint products - Equivalent production - problems

**UNIT IV: COST CONTROL ACCOUNTS**

Non- integral Accounts - Journals - Core ledgers various ledgers in cost books - Integral Accounting - Various ledgers - 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%)**

**TEXTBOOK:**

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 and 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>DSC2</b>	<b>QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH</b>		<b>18PCC012</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- 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.)**

**TEXTBOOK:**

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>DSC 3</b>	<b>INTERNATIONAL MARKETING</b>		<b>18PCCO13</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

#### **TEXTBOOK:**

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>I SEMESTER</b>			
<b>DSC4</b>	<b>ENTERPRENEURSHIP AND SMALL BUSINESS</b>		<b>18PCCO14</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</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

**TEXTBOOK:**

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>DSE 1A</b>	<b>RETAIL MANAGEMENT</b>		<b>18PECO1A</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

**Objectives:**

- To understand the distribution channel from producer to consumer.

**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

**TEXTBOOK:**

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. - Prentice hall of India
2. Retail Management: Functional Principles & Practices - Gibson G. Vedamani - Jaico Books

<b>I SEMESTER</b>			
<b>DSE1B</b>	<b>MANAGEMENT OF FINANCIAL SERVICES</b>	<b>18PECO1B</b>	
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</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.

**TEXTBOOK:**

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

**REFERENCE BOOK:**

1. Dr. S. Gurusamy, 'Financial Services & System' Thomson Learning, Chennai, 2005
2. Khan, M.Y. –Financial Services – Tata McGraw Hill Publishing Company Limited.
3. C Satyadevi, Financial Services Banking and Insurance, S.Chand Publishing, New Delhi.

<b>II SEMESTER</b>			
<b>DSC5</b>	<b>ADVANCED MANAGEMENT ACCOUNTING</b>		<b>18PCCO21</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)**

**TEXTBOOK:**

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>DSC 6</b>	<b>FINANCIAL MANAGEMENT</b>		<b>18PCCO22</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)**

**TEXTBOOKS:**

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>DSC 7</b>	<b>SERVICES MARKETING</b>		<b>18PCCO23</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 - Dimensions 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.

**TEXTBOOK:**

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>DSC 8</b>	<b>SECURITY ANALYSIS &amp; PORTFOLIO MANAGEMENT</b>		<b>18PCCO24</b>
<b>Hrs/Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit: 15</b>	<b>Credits: 4</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 - Investment Alternatives- Negotiable Securities and Non-negotiable securities - Tax Sheltered savings.

**UNIT II: Securities market and SEBI**

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 - Stock Market in India - Online Stock Trading.

**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 - elements - portfolio analysis - Traditional Vs modern portfolio analysis - forms of diversification of investments - portfolio investment process.

**TEXTBOOKS:**

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>DSE 2A</b>	<b>STRATEGIC MANAGEMENT</b>		<b>18PECO2A</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</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 corporate.

**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.

**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.

**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 - 7S model - Strategic control process - Du Pont's control model- Balanced score card.

**TEXTBOOK:**

AzharKashmi- Strategic Management, Tata- McGraw Hill.

**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>II SEMESTER</b>			
<b>DSE 2B</b>	<b>LOGISTIC MANAGEMENT</b>		<b>18PECO2B</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</b>

**Objectives:**

- Develop an understanding of the role of logistics in a market-oriented society
- Examine the major functions of logistics
- Provide an opportunity for comprehensive analysis and discussion of key contemporary issues

**UNIT I:**

The Logistics of Business – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization,

**UNIT II:**

Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation

**UNIT III:**

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains: Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.

**UNIT IV:**

International Insurance – Cargo movements – water damage – Theft – Privacy– pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage A,B,C classes – Elements of air freight Policy – Commercial Credit Insurance – Size of Vessels, Tonnage, Types of vessels- Container, Combination ships – Non-vessel operating carriers

**UNIT V:**

International Air transportation – Types of aircrafts – Air cargo Regulations – Truck and Rail Transportation – Inter model – pipe lines – Packaging objectives – TCL,LCC – Refrigerator – goods – customs duty – Non-traffic barriers – customs cleaning process – International logistics Infrastructure

**TEXTBOOK:**

Dr. L. Natarajan, Logistics and Supply Chain Management, Margham Publications, Chennai – 600 017

**REFERENCE BOOKS**

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH
4. Pierre David, “International Logistics”, Biztantra.
5. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.

<b>III SEMESTER</b>			
<b>DSC9</b>	<b>ORGANISATIONAL BEHAVIOUR</b>		<b>18PCCO31</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.

**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.

**TEXTBOOK:**

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>III SEMESTER</b>			
<b>DSC10</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>		<b>18PCC032</b>
<b>Hrs/Week: 6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</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

**(60% Problems and 40% Theory)**

**TEXTBOOK:**

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>III SEMESTER</b>			
<b>DSC11</b>	<b>TAXATION AND TAX PLANNING - I</b>		<b>18PCC033</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 understand the principles of Income tax in general
- To provide the computational skill on Various heads of Income

**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 assesseees - Tax incidence - Exempted income- Tax Planning.

**UNIT II**

Income from salary - Allowances - Taxable allowances, Exempted allowances - Perquisites - Taxable perquisites, Exempted perquisites - Forms of salary - Tax Planning on Salary income - 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 - Tax Planning on income from house property - Computation of income from 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 - Tax Planning on income from Business or Profession.

**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- Tax Planning on Capital Gains and Income from other sources.

**(60% Problems and 40% Theory)**

**TEXTBOOK:**

Income Tax Law and Practice - H.C. Melhrotra, Dr. S.P. Goyal, Sahithya Bhawan Publications.

**REFERENCE BOOKS:**

1. Income Tax Law and Practice - V.P. Gaur and D.B. Narang, Kalyani Publishers.
2. Direct Taxes - Dr. Vinod K. Singhania, Monica Singhania, Taxman.

<b>III SEMESTER</b>			
<b>DSC12</b>	<b>RESEARCH METHODOLOGY</b>		<b>18PCC034</b>
<b>Hrs/Week: 5</b>	<b>Hrs / Sem: 75</b>	<b>Hrs. / Unit: 15</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 – using SPSS in the analysis of Data.

**UNIT V**

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

**Note: 100% Theory**

**TEXTBOOK:**

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. Goode and Hatt- Methods of Social Research
4. Wilkinson and Bhandakar- Methods and Techniques of Social research
5. Research Methods for Business Students - Mark Saunderer Philp Lewis - Pearson Publication Singapore Pvt. Ltd.
6. Business Research Methods - William G Zilmund, Thomson Asia Pvt. Ltd.

<b>III SEMESTER</b>			
<b>DSE 3A</b>	<b>E-COMMERCE</b>		<b>18PECO3A</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</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: AN OVERVIEW OF E-COMMERCE**

Introduction to e-commerce- Definition - Electronic commerce and Traditional commerce - Advantages of e-commerce- - Limitation of e-commerce- E-Business and E-commerce- Need for e- business - E-Supply chain management - Advantages of E-Supply chain management

**UNIT II: CLASSIFICATION OF E-COMMERCE**

Business to business (B2B)- Business to Consumer (B2C)- Consumer to Business (C2B)- Consumer to consumer (C2C)- Business to Employee (B2E)- Business to government(B2G)- E- Governance in India - E-governance models

**UNIT III: APPLICATION OF E-COMMERCE**

E-commerce Application - Electronic Banking - Difference between Internet banking and Traditional banking - Electronic Trading - E-Learning - Travel and Tourism services - Employment placement and job market - Online Publishing - E-tailing - Electronic Auctions - Electronic Brokers - E-Agriculture

**UNIT IV: E- PAYMENT**

Meaning - Benefits of electronic Payment - Components of Electronic system - Electronic Fund Transfer - Procedure for e- payment - Debit and Credit card system in e-payment- Components of Online Credit Processing - Players in the credit card system - Popular electronic payment methods - Digital signature

**UNIT V: MOBILE COMMERCE**

Introduction - Growth of M- commerce in India - Factors that drive M-commerce - Difference between E-commerce and M-Commerce - Future of M-commerce - Advantages of M-commerce - Application of M-commerce - Types of Mobile Payment

**TEXTBOOKS:**

6. E-commerce- Dr.K. Abirami Devi, Dr. M.Alagammal, Margham Publications
7. E-commerce- Puja Walia Mann, Nidhi - MJP Publishers

**REFERENCE BOOKS:**

1. Electronic Commerce - Gary p. Schneider - Thomson Asia (P) Ltd.
2. E-commerce- P.T. Joseph Prentice Hall of India, New Delhi
3. E-commerce- Strategy Technologies and applications - David Whiteley- Tata McGraw Hill Publishing Company

<b>III SEMESTER</b>			
<b>DSE 3B</b>	<b>BUSINESS ENVIRONMENT</b>		<b>18PECO3B</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</b>

**Objective:**

- The objective of the course is to make the students to understand the changing environment around the business.

**UNIT I**

Business environment - Meaning - Types of environment –Internal and external environment. Environment analysis and forecasting - Techniques for environmental analysis - Approaches to environmental analysis - Types of forecasting - Techniques for environmental forecasting- Benefits of environmental analysis - Limitation of environmental forecasting.

**UNIT II**

Business and society - Business ethics and values - Culture and business. Corporate governance - Need and importance of corporate governance - Principles of good corporate governance- Corporate transparency - Corporate accountability - Recommendations of Birla Committee. Industrial policy - Industries (Development and Regulation Act) –Industrial Licensing.

**UNIT III**

Public sector - growth and performance - the new public sector policy - Organisation of public enterprises - government control over public enterprises. Pricing policy of public enterprises- private sector - joint sector - co- operative sector. Privatisation and disinvestment - Arguments against privatisation - Rengarajan committee on disinvestment - Privatisation in India.

**UNIT IV**

Globalisation of business - Stages of globalisation - Essential conditions of globalisation- Pros and cons of globalisation - WTO and India International investments - Types of foreign investments - Regulation of foreign investments - Foreign investments by Indian companies - Multinational corporations.

**UNIT V**

Social responsibility of business - Social orientation of business - Responsibilities of business to different sections - Arguments for and against social movement - Social Audit.

**TEXTBOOK**

Francis Cherunilam, “Business Environment Text and cases” Himalaya Publishing House, Mumbai

**REFERENCE BOOKS**

1. Dr. C.B. Gupta, Business Environment. Sultan Chand and Sons, New Delhi.
2. H.L.Ahuja, Economic Environment of Business, S.Chand, New Delhi.



<b>IV SEMESTER</b>			
<b>DSC 13</b>	<b>INDIRECT TAXES</b>		<b>18PCC041</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**

Indirect Taxes - Meaning - History of indirect Taxes in India - Special features - Types - Merits - Demerits - Major reforms in indirect taxation in India- Direct Tax Vs Indirect Tax.

**UNIT II**

Goods and Services Tax (GST): Meaning - Advantages of GST - Need - Dual GST Model - Goods and Services Tax Network [GSTN] - GST Council - Important Definitions under CGST Law- Supply- Scope of Supply - E-way bill.

**UNIT III**

Levy and Collection of GST - Person Liable to pay GST Time of Supply- Change in Rate of Tax in respect of Supply of Goods or Services Place of Supply - Input Tax Credit (ITC)- Input Tax Credit in Special Circumstances- Input Tax Credit in respect of Goods Sent for Job.

**UNIT IV**

Registration under GST - Persons not liable for Registration - Compulsory Registration - Procedure for Registration - Deemed Registration- Cancellation of Registration - Revocation of Registration. Tax Invoice - Issue of Credit and Debit Notes- Accounts and Records under GST- Computation of Tax Liability and Payment of Tax - Interest on Delayed Payment of Tax - Furnishing of Returns - Penalty - Late Fee (simple problems).

**UNIT V**

Customs Law - Important Definitions - Circumstances of Levy of Customs Duties - Circumstances under which no Duty will be levied - Types of Duties - Exemption from Customs Duty - Valuation of Imported Goods - Valuation of Export Goods - Warehousing - Deemed Export - Duty Drawback(simple problems).

**(Theory 60 % and Problems 40 %)**

**REFERENCE BOOKS:**

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST - A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016.
4. Customs Law Manual - R.K. Jain
5. Customs Tariff of India - R.K. Jain

<b>IV SEMESTER</b>			
<b>DSC 14</b>	<b>OFFICE AUTOMATION</b>		<b>18PCC042</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)**

**TEXTBOOK:**

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>IV SEMESTER</b>			
<b>DSC 15</b>	<b>TAXATION AND TAX PLANNING - II</b>		<b>18PCCO43</b>
<b>Hrs/Week:6</b>	<b>Hrs / Sem: 90</b>	<b>Hrs. / Unit: 18</b>	<b>Credits: 4</b>

**Objectives**

- To practice the principles of Income tax
- To enable the students for making assessment of various heads of income

**UNIT I**

Clubbing of income - set off and carry forward and set off losses - Deductions from gross total income - Agricultural income- Tax Planning.

**UNIT II**

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

**UNIT IV**

Relief in respect of Salary in arrears or advance under section 89(1) and preparation of Form 10E - PAN - Assessment of Income- tax - Procedure for Assessment - Income- tax Returns - Electronic Filing of Returns.

**UNIT V**

Advance payment of tax - Tax deduction or collection at source - refund of tax- Income- tax Authorities- appeals and revision - penalties and prosecution.

**(60% Problems and 40% Theory)**

**TEXTBOOK:**

Income Tax Law and Practice - H.C. Mehrotra, Dr. S.P. Goyal, Sahitya Bhawan Publications.

**REFERENCE BOOKS:**

1. Income Tax Law and Practice - V.P. Gaur and D.B. Narang, Kalyani Publishers
2. Direct Taxes - Dr. Vinod K. Singhania, Monica Singhania, Taxman

<b>IV SEMESTER</b>		
<b>DSC 16</b>	<b>PROJECT</b>	<b>18PCC044</b>
<b>Hrs/Week: 8</b>	<b>Hrs / Sem: 120</b>	<b>Credits: 8</b>

**Objective:**

- Every PG student is required to prepare the project subject related - based on the field work and studying the current trend under the guidance of his or her/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 pages should be **60**
- Project observations, suggestions and conclusion shall be formed as 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 below:

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

<b>IV SEMESTER</b>			
<b>DSE 4A</b>	<b>CORPORATE LAWS</b>		<b>18PECO4A</b>
<b>Hrs/Week: 4</b>	<b>Hrs/ Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</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.

**UNIT II**

Director- appointment- legal position- powers and duties- key managerial personnel- managing director- manager- corporate Governance- corporate social responsibility

**UNIT III**

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 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>DSE 4B</b>	<b>EXECUTIVE SELF DEVELOPMENT</b>		<b>18PECO4B</b>
<b>Hrs/Week: 4</b>	<b>Hrs / Sem: 60</b>	<b>Hrs. / Unit: 12</b>	<b>Credits: 4</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.

**TEXTBOOKS:**

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>IDC SUBJECTS OFFERED BY DEPARTMENT OF COMMERCE TO OTHER MAJOR STUDENTS</b>			
<b>II SEMESTER</b>			
<b>IDC 1</b>	<b>BASIC ACCOUNTING SKILL</b>		<b>18PICO21</b>
<b>Hrs/Week: 3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit: 9</b>	<b>Credits: 3</b>

**Objectives**

- To make the students to understand fundamental concepts of Accounting.
- To Provide fundamental Account writing skill.

**UNIT - I**

Definition of Accounting - Meaning and Objectives - Double Entry and Single-Entry system - Advantages and Disadvantages - Rules for Debit and Credit -Journal - Ledger - posting of Journal to Ledger.

**UNIT - II**

Subsidiary Books - Cash Book - Petty Cash Book.

**UNIT - III**

Trial Balance - Meaning - Objects and its Preparation

**UNIT - IV**

Final Accounts of Sole Trader with simple Adjustments.

**UNIT - V**

Bank Reconciliation Statement.

(Theory 40 % and Problems 60 %)

**TEXTBOOKS:**

1. Advanced Accountancy, Vol. I - R.L. Gupta and M. Radhaswamy - Sultan Chand & Sons, New Delhi
2. Advanced Accountancy - I. Peer Mohamed, Dr. Shazuli Ibrahim, Pass Publications.

**REFERENCE BOOKS:**

1. Advanced Accountancy – Vol. I - S.P Jain and K.L Narang - Kalyani Publishers
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalayas Publishing House.
3. Financial & Management Accounting - S.N. Maheswari, Sultan Chand & Sons, New Delhi
4. Management Accounting, E. Gordon N. Sundram, Himalaya Publishing House, Kalyani Publishers.
5. Management Accounting - R.S.N. Pillai and Bhagavathi, S. Chand and co.



<b>III SEMESTER</b>			
<b>IDC 2</b>	<b>HUMAN RESOURCE MANAGEMENT</b>		<b>18PICO31</b>
<b>Hrs/Week: 3</b>	<b>Hrs / Sem: 45</b>	<b>Hrs. / Unit: 9</b>	<b>Credits: 3</b>

**Objectives**

- To acquire the knowledge about HRM
- To gain knowledge on the practices followed in 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;

**UNIT III: Job Analysis and Job Evaluation**

Job Analysis – meaning and definition – Process; Recruitment – meaning – Purpose and importance; Recruitment process; Selection – meaning and definition – Role of selection – Selection process. Job evaluation – scope - Process – Methods.

**UNIT IV: Training, Performance Appraisal and Remuneration**

Nature of training and development – Importance – Training process; Performance appraisal – meaning and definition – Objectives – Appraisal process; Employee remuneration – Components – Importance; Incentive payments.

**UNIT V: Industrial Relations (IR)**

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.

**TEXTBOOK:**

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.

**SADAKATHULLAH APPA COLLEGE**

**(AUTONOMOUS)**

**(Reaccredited by NAAC with an 'A' Grade with a CGPA of  
3.40 out of 4.00 in the III cycle An ISO 9001:2015 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 2018 and  
onwards)**

**(As per the Resolutions of the Academic Council  
Meeting held on 17.10.2018)**

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**SADAKATHULLAH APPA COLLEGE (AUTONOMOUS), TIRUNELVELI - 11**  
**RESEARCH DEPARTMENT OF COMMERCE**  
**M. Phil. COMMERCE (2018 - 2021)**  
**(Applicable for students admitted in June 2018 and onwards)**

I SEMESTER			II SEMESTER		
COURSE	H/W	C	COURSE	H/W	C
Core 1	4	4	Dissertation and Viva – Voce	12	12
Core2	4	4			
Elective (Area Paper)	4	4			
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>TOTAL</b>	<b>12</b>	<b>12</b>
<b>DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS, &amp; MARKS</b>					
SUBJECT		HOURS	CREDITS	NO. OF PAPERS	MARKS
Core		8	8	2	<b>200</b>
Elective (Area paper)		4	4	1	<b>100</b>
Dissertation and Viva-Voce		12	12	1	<b>100</b>
<b>TOTAL</b>		<b>24</b>	<b>24</b>	<b>4</b>	<b>400</b>

**TITLE OF THE PAPERS - M.PHIL. COMMERCE (2018 - 2021)**

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

SEM	P	TITLE OF THE PAPER	SUB. CODE	H/W	C	MARKS		
						I	E	T
I	DSC1	Research Methods in Commerce	18MCCO11	4	4	25	75	100
	DSC2	Functional Management	18MCCO12	4	4	25	75	100
	DSE	Advanced Marketing Management <b>(or)</b>	18MECO1A	4	4	25	75	100
		Advanced Financial Management <b>(or)</b>	18MECO1B					
		Human Resource Management <b>(or)</b>	18MECO1C					
		Advanced Banking and Financial Services <b>(or)</b>	18MECO1D					
	Recent Trends in Commerce and Management	18MECO1E						
II	D	Dissertation and Viva- Voce	18MDCO21	12	12	--	100	100
<b>TOTAL</b>				<b>24</b>	<b>24</b>	<b>75</b>	<b>325</b>	<b>400</b>

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

<b>I SEMESTER</b>			
<b>DSC1</b>	<b>RESEARCH METHODS IN COMMERCE</b>	<b>18MCCO11</b>	
<b>Hrs./Week: 4</b>	<b>Hrs./Sem: 60</b>	<b>Hrs./Unit: 12</b>	<b>Credits: 4</b>

**Objectives**

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

**UNIT - I: Fundamentals of Research**

Introduction to Research: - Social Research – Nature, significance – Types of Research – Methods of Research. Research Design – Factors affecting research design – Selection and formulation of a research problem – need and importance of review of literature.

**UNIT - II: Data collection methods**

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 - III: Analysis of Data**

Processing and analysis – methods – Hypothesis – formulation – testing of hypothesis. Correlation – Regression Analysis – Chi-square – ANOVA – Rating Scales – *t*-test (one variable only) – Interpretation

**UNIT - IV: Preparation of Research Report**

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

**UNIT - V: Methodology of Teaching**

Teaching – Objectives of Teaching – Phases of Teaching Methods: Lecture Methods, Discussion Method, Discovery Learning, Inquiry, Problem Solving Method, Project Method, Seminar – Integrating ICT in Teaching: Individualised Instruction, Ways for Effective presentation with PowerPoint – Documentation – Evaluation: Formative, Summative, Continuous and Comprehensive Evaluation – Later Adolescent Psychology: Meaning, Physical, Cognitive, Emotional Social Moral Development – Teaching Later Adolescents.

**(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 Reseearch 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. MethodsofSocialSurveyandResearch –KitapGhar, AcharyaNagar, Kanpur – 3. – By S.R.Bajpai
9. Sampath K. Paneerselvan A & Santhanam S (1984) Introduction to educational technology, (2<sup>nd</sup> revised ed.) Sterling Publishers, New Delhi.
10. Sharma S.R. (2003) Effective class room teaching modern methods, tools & Techniques, Mangal Deep, Jaipur
11. Vedanayagam, E.G. (1989) Teaching methodology for College Teachers, Sterling Publishers, New Delhi.

<b>I SEMESTER</b>			
<b>DSC2</b>	<b>FUNCTIONAL MANAGEMENT</b>	<b>18MCCO12</b>	
<b>Hrs./Week:4</b>	<b>Hrs./Sem: 60</b>	<b>Hrs./Unit: 12</b>	<b>Credits: 4</b>

### **Objectives**

- To introduce the Concepts under various fields of Business
- 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

<b>I SEMESTER (2018 - 2021)</b>			
<b>(The candidate should select any one of the area papers which they have not studied in their PG Programme related to their proposed topics of research.)</b>			
<b>Area Paper - I</b>			
<b>DSE1A</b>	<b>ADVANCED MARKETING MANAGEMENT</b>		<b>18MECO1A</b>
<b>Hrs./Week: 4</b>	<b>Hrs./Sem: 60</b>	<b>Hrs./Unit: 12</b>	<b>Credits: 4</b>

### **Objectives**

- To impart conceptual frame working Marketing
- To acquire the depth knowledge in 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.

### **TextBook:**

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

### **Reference Books:**

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>I SEMESTER (2018 - 2021)</b> (The candidate should select any one of the area papers which they have not studied in their PG Programme related to their proposed topics of research.)			
<b>Area Paper - II</b>			
<b>DSE1B</b>	<b>ADVANCED FINANCIAL MANAGEMENT</b>		<b>18MECO1B</b>
<b>Hrs./Week: 4</b>	<b>Hrs./Sem: 60</b>	<b>Hrs./Unit: 12</b>	<b>Credits: 4</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)**

### **TextBook:**

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

## I SEMESTER (2018 - 2021)

(The candidate should select any one of the area papers which they have not studied in their PG Programme related to their proposed topics of research.)

### Area Paper – III

<b>DSE1C</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>18MECO1C</b>	
<b>Hrs./Week: 4</b>	<b>Hrs./Sem: 60</b>	<b>Hrs./Unit: 12</b>	<b>Credits: 4</b>

### Objectives

- Impart concepts of Human Resource Management
- To acquire the depth knowledge in Human Resource Management

### UNIT - I

Human Resource Management – Meaning – Definition – Importance – Historical perspective of the personnel function – Scope of Human Resource Development – Functions – Manpower Planning – Executive resources planning – New Trends in HRD. HRD Education – Corporate application – Evaluation HR Management.

### UNIT - II

Human Resource Planning – Steps in the Human Planning Process – Selection – Recruitment – Training and its types – Principles of Training – Organisation Development – Performance appraisal – Promotion.

### UNIT - III

Role of psychology in HRD and Management – Industrial psychology – Human Relations, Employees morale – Measures to improve morale – Job Satisfaction – Motivation – Theories – Leadership – Theories – Group Dynamics.

### UNIT - IV

Individual and Personality – Characteristics and Traits of Personality – Personality Development – Theories of Personality – Learning Importance and Types of Learning. Trade Unions and worker Satisfaction in Management.

### UNIT - V

Human Resources Information System: Resources Accounting Vs Human Resource Information System – HRM Research and Audit – HRM in changing Environment – International HRM- Managing Human Resource in Virtual Organizations.

### Reference Books:

1. N.S Gupta, "Organisation Theory and Behaviour", Himalayas Publishing House, New Delhi.
2. Rudrabasavaraj, "Dynamics for Personnel Administration" Himalayas Publishing House, New Delhi.
3. CB Memoria, "Industrial Relations"
4. Dale Yoder, "Personnel Management and Industrial Relations"
5. Michael, "Organizational Behavior & Management Effectiveness"
6. Fred Luthans, "Organisational Behaviour"
7. H.Peer Mohamed & A Sagadevan, "Customer Relationship Management", Vikas Publication.

## I SEMESTER (2018 - 2021)

(The candidate should select any one of the area papers which they have not studied in their PG Programme related to their proposed topics of research.)

### Area Paper – III

**DSE1D**      **ADVANCED BANKING AND FINANCIAL SERVICES**      **18MECO1D**

**Hrs./Week: 4**      **Hrs./Sem: 60**      **Hrs./Unit: 12**      **Credits: 4**

#### Objectives

- To provide the conceptual knowledge of Banking
- To acquire the depth knowledge in Banking Sector

#### UNIT - I

Banking Business in India-Financial Services rendered by organized sector- Class Banking v/s Mass Banking-Commercial Banking functions-Micro-Credit-Emphasis on Rural Development and Agricultural lending.

#### UNIT - II

Central bank – functions – Role of RBI in Banking Sector – Risk Management – Credit Risk, Market risk and Operational risk – Basel II – Requirements on Capital Adequacy and 3 Pillar Approach- Asset Liability Management.

#### UNIT - III

Merchant Banking – Progress of Merchant Banking in India – Export Finance – Pre-Shipment – Post Shipment Credit – RBI & Export Finance – Exim Bank- Private Sector Banks v/s Public Sector Banks – Mergers and Acquisitions – Consolidation.

#### UNIT - IV

Priority Sector lending in Banks – Small Scale Industries & Tiny Sector – Functions of DICGC. Services of banks – Tele Banking Credit Card – ATM – Core Banking in India. Impact of Globalization on Banking Services.

#### UNIT - V

Project Evaluation – Technical Feasibility – Commercial Feasibility – Financial Feasibility Ratio Analysis – Break Even Analysis – Working Capital Analysis – Risk Analysis – Profitability Analysis.

**(Note: 100% Theory)**

#### Reference Books:

1. Radhaswami.M & Vasudevan.S.V “Banking” S. Chand & Co Ltd.
2. Saravanavel.P, “Modern Banking in India and Abroad”, Margan Publications.
3. Suba Rao, Himalaya.P, “Principles and Practice of Bank Management” Publishing House.
4. Vasanth Desai “Development Banking Issues and Options”
5. K.P.M. Sundaram Sultan, “Money Banking, Foreign Exchange & International Trade”. S.Chand & Sons.

<b>I SEMESTER (2018 - 2021)</b>			
(The candidate should select any one of the area papers which they have not studied in their PG Programme related to their proposed topics of research.)			
<b>Area Paper – III</b>			
<b>DSE-1E</b>	<b>RECENT TRENDS IN COMMERCE AND MANAGEMENT</b>		<b>18MECO1E</b>
<b>Hrs./Week: 4</b>	<b>Hrs./Sem: 60</b>	<b>Hrs./Unit: 12</b>	<b>Credits: 4</b>

**Objectives:**

- To learn some of the recent theoretical perspectives in commerce & management.
- To acquire analytical and interpretative skills so as to pursue career in research.

**Unit - I: Recent Trends in Business Environment:**

- a) Liberalization, Privatization and Globalization [LPG]: Environmental changes in business- SWOT analysis, Role & performance of WTO in changing economic environment, Management change, Adaptability for success,
- b) Liberalization: structural reforms de-regulation.
- c) Privatization: change in the top management of public sector, disinvestment of public enterprises and entry into MOUs & Navaratnas,
- d) Globalization: integrating the Indian economy into the global economy, Free Trade Areas (FTAs)

**UNIT - II: Recent Trends in Management.**

- a) Recent trends in management practices: Total quality management (TQM), six sigma, Basic concept of ISO, Bench marking, corporate social responsibility.
- b) Recent Trends in legal environment: Legal environment relating to business, Features of Consumer Protection Act, Restrictive Trade Practices, MTP, Unfair trade Practices (UTP), IPR, TRIMS, GATS, FEMA.
- c) Recent trends in Marketing: Concept of services marketing, 7 P's (Product, Price, Place, Promotion, People, Physical evidence & procedure), Customer relationship management (CRM), supply chain management, logistics management, concept of mega marketing.
- d) Recent trends in Human Resource Management: HRM in perspective, Human resource requirement, Developing effectiveness, compensation and security, employee relations, strategic Human Resource Management and performance appraisal.

**UNIT - III: Recent Trends in Accounting & Finance:**

- a) Recent Trends in Accounting: IFRS including International Accounting standards (Broad understanding of concepts is expected), Accounting for intangibles, Environmental Accounting and auditing, Forensic Accounting, Balanced scorecard.
- b) Recent trends in Finance- Portfolio management, security analysis, changes in capital market, Role of national level stock exchanges, Derivatives- Concept, New financial instruments, securitization of loans and risk management, Role of credit rating agencies including CRISIL & CRIEDA, Commodity markets.
- c) Recent trends in Banking and Financial Institutions: E- Banking, Core Banking, ATM, RTGS, Private Banking, Global Banking, IFC, SFCs, IDBI, SIDBI, EXIM Bank and regulatory agencies like SEBI, IRDA and recent trends in Central Banking.

**UNIT - IV: Recent Trends in Information Technology and E- Commerce:**

Concept of IT & E-commerce, scope of IT & E-commerce, Types of E-commerce Practices, Concept of Business process outsourcing and knowledge process outsourcing.

**UNIT - V: Current Trends in Indirect Taxes in India:**

Indirect Taxes - Meaning - History of indirect Taxes in India - Special features - Types - Merits - Demerits - Major reforms in indirect taxation in India - Direct Tax Vs Indirect Tax - Goods and Services Tax - Levy and Collection of GST - Registration under GST - Customs Duty - Important Definitions - Circumstances of Levy of Customs Duties.

**REFERENCE BOOKS:**

1. Dutt and Sundaram (2010), Indian Economy, Sultan Chand & Co.
2. Peter F. Drucker, Principles and Practice of Management Practice Hall Ltd., New Delhi.
3. L. M. Prasad (2008), Management Principles and Practice, Himalayas Publishing House, New Delhi.
4. Christorphor Lovelock, Services Marketing, Pearson Education, Delhi.
5. Jawahar Lal, Accounting Theory and profile, Taxmann Publication, New Delhi.
6. Jawahar Lal, Corporate Financial reporting, Taxmann, New Delhi.
7. Philip Kotler, Principles of Marketing, Practice Hall, New Delhi.
8. I. M. Pandey, Financial Management, Vikas Publishing House, New Delhi.
9. Babtosh Banerji, Financial Management.
10. George Bohlander, Scott Snell, Arthur Sherman, Managing Human Resources, Thomson, South western Latest edition.
11. Indian institute of Banking and Finance, Principles and Practices of Banking, 2007
12. S. Sundalaimuthu, S. Anthony Raj, Computer Application in Business, Himalaya Publishing House, edition 2008.
13. James, P.S.; Roji George and RoshnaVargese (2010), Rediscovering Finance & Banking, Excel India Publishers Ltd., New Delhi.
14. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
15. GST - A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
16. Provisions of GST Act 2016.
17. Customs Law Manual - R.K. Jain
18. Customs Tariff of India - R.K. Jain

<b>II SEMESTER</b>		
<b>D</b>	<b>DISSERTATION</b>	<b>18MDCO21</b>
<b>Hrs./Week: 12</b>	<b>Hrs./Sem.: 180</b>	<b>Credits: 12</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. M.Phil. Scholars shall present at least one research paper in a conference or seminar as per UGC norms. Photo copy of the publication/Letter of acceptance for publication should be given as Annexure at the end of the Dissertation. **Scholars who fail to comply with the above are not eligible for the submission of their Dissertation.**
- Both the Internal as well as External Examiner award 100 marks each for the Dissertation. The distribution of mark will be

60 marks for the Dissertation and 40 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	5	5
Objectives/ Formulation including Hypothesis	5	5
Review of Literature	10	10
Relevance of Dissertation to Social Needs	5	5
Methodology/ Technique/ Procedure Adopted	15	15
Summary/ Findings/ Conclusion	5	5
Bibliography/ Annexure/ Foot notes	10	10
Training/ Seminar/ Workshop	5	5
	<b>60</b>	<b>60</b>

(Model for the Title Page of the Dissertation)

# **TITLE OF THE DISSERTATION**

*Dissertation Submitted to the  
Sadakathullah Appa College (Autonomous)  
in partial fulfilment 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 – 627 011



**RESEARCH DEPARTMENT OF (MAJOR)  
SADAKATHULLAH APPA COLLEGE (AUTONOMOUS)  
TIRUNELVELI – 627 011  
MONTH, YEAR**



(Model for the Certificate of the Dissertation)

**Sadakathullah Appa College (Autonomous)**

Rahmath Nagar, Tirunelveli – 627 011

## **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 fulfilment of the requirements for the award of the degree of **Master of Philosophy in (Major) at the Research Department of (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 – 627 011

DD-MM-YEAR

<<Signature of the HOD with date>>

<<Name of the HOD>>

<<Academic Designation of the HOD>>

<<Name of the Department>>

Sadakathullah Appa College (Autonomous)

Tirunelveli - 11

<<Signature of the Supervisor with date>>

<<Name of the Supervisor>>

<<Academic Designation of the Supervisor>>

<<Name of the Department>>

Sadakathullah Appa College (Autonomous)

Tirunelveli - 11

-----  
Viva-Voce Examination for the candidate was conducted on .....

Internal Examiner

External Examiner

(Model for the Declaration by the Candidate)

**Name of the Candidate,**

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

Research Department of XXXXXXXX,

Sadakathullah Appa College (Autonomous),

Rahmath Nagar, Tirunelveli – 627 011

**DECLARATION BY THE CANDIDATE**

I hereby declare that, the dissertation with the title, **“TITLE OF THE DISSERTATION”** submitted in partial fulfilment of the requirements for the award of the degree of **Master of Philosophy in XXXXXXXX** at **the Research Department of 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)**

**Countersigned**

**1. Signature and Seal of the Guide    2. Signature and Seal of the HOD**