

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)

I SEMESTER			II SEMESTER		
COURSE	H/W	C	COURSE	H/W	C
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
TOTAL	30	20	IDC 1	3	3
III SEMESTER			TOTAL	30	23
DSC9	6	4	IV SEMESTER		
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
TOTAL	30	23	TOTAL	30	24
I - IV SEMESTER					
MOOC*		2#			

DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS, & MARKS				
SUBJECT	HOURS	CREDITS	NO. OF PAPERS	MARKS
DSC	96	68	16	1600
DSE	18	16	4	400
IDC	6	6	2	200
MOOC*		2#	1	
TOTAL	120	90+2#	23	2200

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 OR		18PECO1A	6	4	25	75	100
B) Management of Financial services		18PECO1B							
Total				30	20			500	
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 OR		18PECO2A	4	4	25	75	100
		B) Logistic Management		18PECO2B					
IDC 1	Basic Accounting Skill		18PICO21	3	3	25	75	100	
Total				30	23			600	
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 OR		18PECO3A	4	4	25	75	100
		B) Business Environment		18PECO3B					
IDC 2	Human Resource Management		18PICO31	3	3	25	75	100	
Total				30	23			600	
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 OR		18PECO4A	4	4	25	75	100
B) Executive Self Development		18PECO4B							
Total				30	24			500	
I-IV	Massive Open Online Course *			-	2#				
GRAND TOTAL				120	90+2#			2200	

* 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.

I SEMESTER			
DSC 1	ADVANCED COST ACCOUNTING		18PCC011
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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

I SEMESTER			
DSC2	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH		18PCCO12
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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

I SEMESTER			
DSC 3	INTERNATIONAL MARKETING		18PCC013
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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

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

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

I SEMESTER			
DSE 1A	RETAIL MANAGEMENT		18PECO1A
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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

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

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.

II SEMESTER			
DSC5	ADVANCED MANAGEMENT ACCOUNTING		18PCCO21
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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

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

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

II SEMESTER			
DSC 7	SERVICES MARKETING		18PCC023
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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, Galgottha Publishing Co.

REFERENCE BOOKS:

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

II SEMESTER			
DSC 8	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT		18PCCO24
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

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

II SEMESTER			
DSE 2A	STRATEGIC MANAGEMENT		18PECO2A
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

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

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

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.

III SEMESTER			
DSC9	ORGANISATIONAL BEHAVIOUR		18PCCO31
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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 -TheoryX 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

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

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

III SEMESTER			
DSC11	TAXATION AND TAX PLANNING - I		18PCC033
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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.

III SEMESTER			
DSC12	RESEARCH METHODOLOGY		18PCC034
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

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.

III SEMESTER			
DSE 3A	E-COMMERCE		18PECO3A
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

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

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

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.

IV SEMESTER			
DSC 13	INDIRECT TAXES		18PCC041
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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

IV SEMESTER			
DSC 14	OFFICE AUTOMATION		18PCC042
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 4

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)

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

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

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

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 aspart 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:

Particulars	Internal Examiner	External Examiner
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
Total	60	60

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

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

IV SEMESTER			
DSE 4B	EXECUTIVE SELF DEVELOPMENT		18PECO4B
Hrs/Week: 4	Hrs / Sem: 60	Hrs. / Unit: 12	Credits: 4

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

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

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.

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

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.