



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024

M.Com – Revised Course Structure under CBCS

(For the candidate admitted from the academic year 2016–2017 onwards)

(updated on 12-6-2017)

Semester	Course	Course Title	Ins. Hrs/Week	Credit	Exam Hrs	Marks		Total
						Int	Ext	
I	Core Course – I (CC)	Managerial Economics	6	4	3	25	75	100
	Core Course – II (CC)	Services Marketing	6	4	3	25	75	100
	Core Course – III (CC)	Corporate Laws	6	4	3	25	75	100
	Core Course – IV (CC)	Income Tax Theory Law & Practice	6	4	3	25	75	100
	Elective Course – I (EC)	a) Insurance Management (or) b) Retail Management	6	4	3	25	75	100
	Total			30	20			
II	Core Course – V (CC)	Advanced Financial Management	6	5	3	25	75	100
	Core Course – VI (CC)	Quantitative Techniques for Business Decisions	6	5	3	25	75	100
	Core Course – VII (CC)	Human Resources Management	6	5	3	25	75	100
	Core Course–VIII (CC)	Fundamentals of Information Technology (Theory & Practicals)	6	5	3	25	75	100
	Elective Course–II (EC)	a) Organizational Behaviour (or) b) Advanced Managerial Communication	6	4	3	25	75	100
	Total			30	24			

III	Core Course – IX (CC)	Total Quality Management	6	5	3	25	75	100
	Core Course – X (CC)	Advanced Corporate Accounting	6	5	3	25	75	100
	Core Course – XI (CC)	Research Methodology	6	5	3	25	75	100
	Core Course – XII (CC)	Strategic Management	6	5	3	25	75	100
	Elective Course–III(EC)	a) Export Marketing (or) b) Brand Management	6	4	3	25	75	100
	Total			30	24			
IV	Core Course – XIII (CC)	Investment Management	5	5	3	25	75	100
	Core Course – XIV (CC)	Advanced Cost & Management Accounting	5	5	3	25	75	100
	Elective Course-IV (EC)	a) E-Commerce (or) b) Customer Relationship Management	5	4	3	25	75	100
	Elective Course-V (EC)	a) Project Management (or) b) Indirect Taxes	5	4	3	25	75	100
	Project	Project Work Dissertation (80 marks) Viva voce (20 marks)	10	4				100
	Total			30	22			
GRAND TOTAL				90				2000

Note:

Project :100 Marks

Dissertation : 80 Marks - Passing minimum 40 marks

Viva Voice : 20 Marks - Passing minimum 10 marks

Core Papers - 14

Elective Papers - 5

Project - 1

Note:

1. Theory Internal 25 marks External 75 marks
2. Separate Passing Minimum is prescribed for Internal and External
 - a) The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks)
 - b) The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks)
 - c) The Passing minimum not less than 50 % in the aggregate

CORE COURSE - I
MANAGERIAL ECONOMICS

Objective : To make the students to realize the usefulness of economic tools, principles & laws in making business decisions.

UNIT I

Managerial Economics – Meaning, Nature, Scope and Application – Relationship with other discipline – Role of Managerial Economist – Demand Analysis – Demand Determinants – forecasting and techniques.

UNIT II

Production Function – Managerial use of production function – Supply analysis - Law of Supply – managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economies of scale – Cost Control and Cost Reduction.

UNIT III

Price and Output decisions under different marketing structures - Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods - Price differentials – Price forecasting.

UNIT IV

Profit – Nature & Concept – Profit Planning, Policies and Forecasting-profit theories - Measurement of profit - Interest – Rent and theories.

UNIT V

Business Cycle and policies – Economic forecasting of business – Input Output Analysis – National Income - Accounting and Measurement.

Text and Reference Books (Latest revised edition only)

1. Joel Dean, Managerial Economics – Prentice Hall, New York.
2. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
3. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
4. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi.
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai.
6. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
7. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
8. H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education.

CORE COURSE – II

SERVICES MARKETING

Objective : To enable students to gain expert knowledge on marketing of various services.

UNIT I

Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

UNIT II

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement Quality Standards in services marketing.

UNIT III

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and elimination.

UNIT IV

Bank Marketing – Insurance Marketing – Transport Marketing.

UNIT V

Tourism and Hotel Marketing - Education Marketing – Communication Services Marketing – Health services.

Text and Reference Books :(Latest revised edition only)

1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
3. C.B.Memoria&R.K.Suri,Marketing Management, Kitab Mahal,
4. Kotler -Marketing Management , Sultan Chand & Sons, New Delhi.
5. Cowell.- Marketing of Services, Heinemann Publishers, London.
6. Christopher Lovelock, JochenWirtz&Jayanta Chatterjee – Service Marketing People, Technology, Strategy. Pearson Education.

CORE COURSE – III

CORPORATE LAWS

Objective: To make the students understand the legal framework with reference to Companies in India.

UNIT I

Provisions of Companies Act 1956 relating to Company Administration – Board of Directors – Managing Director – Provisions relating to various types of meetings. Latest amendments in Companies Act, 2013 relating to company administration and governance.

UNIT II

Industries (Development and Regulation) Act, 1951 - object – Definitions – Central Advisory Council – Development Council – Regulation of Scheduled Industries – Registration and Licensing – Investigation and takeover of Management of Industrial undertakings of Central Government – Effect of Central Government's order – Management and control of undertakings owned by companies in liquidation – Power to provide relief measures – power to exempt special cases – penalties.

UNIT III

Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of Enforcement.

UNIT IV

The Essential Commodities Act, 1955 – Powers of Central Government to Control, effect, seizure and confiscation – Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission.

UNIT V

Water (Prevention and Control of Pollution) Act, 1974 - Definition – functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences – Air (Prevention and Control of Pollution) Act, 1981 - Definition – Functions and powers of various Boards – Duties of occupier of specified industries to ensure adherence to standard offences by companies.

Text and Reference Books : (Latest revised edition only)

1. Bar Act of all relevant Legislations.
2. Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.
3. N.D.Kapoor, Dr.G.K.KapoorCorporate Laws and Secretarial Practice, Premier Book Company, New Delhi.
4. TejpalSheth, Corporate Laws, Taxman Publication, Mumbai.
5. U.K.Chandhary,Economic Legislation – Law & Practice, Sultan Chand & Sons, New Delhi.
6. S.S.Gulshan and G.K.Kapoor,Economic and other Legislations Sultan Chand& Sons, New Delhi.

CORE COURSE – IV

INCOME TAX THEORY LAW AND PRACTICE

Objective: To acquaint Students to know the latest Income Tax Law and enable them to file Income Tax Returns.

UNIT I

Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

UNIT II

Computation of Income from Salaries and Income from House Property.

UNIT III

Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.

UNIT IV

Set-off and Carry Forward of Losses – Deduction from Gross Total Income – Computation of Tax Liability.

UNIT V

Income Tax Authorities – Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.

Note : Theory 25 Marks : Problems - 50 Marks

Text and Reference Books :(Latest revised edition only)

1. Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, New Delhi.
2. Dingar Pagare, "Tax Laws", S.Chand & Sons, New Delhi.
3. Vinod K. Singhania, "Direct Taxes", Taxmann's Publications, New Delhi.
4. T.S.Reddy & Hari Prasad Reddy, "Income Tax Theory, Law & Practice", Margham Publications, Chennai.
5. Government of India, Income Tax Manual
6. Dr.H.C.Mehrotra- Income Tax Law and Practice, Sahitya Bhavan Publications, Uttar Pradesh.
7. Dr.Bhagawathi Prasad - Law & Practice of Income Tax India, VishwaPrakashan Publishers, Delhi.
8. Murthy, Income Tax- vijay Nicole, Chennai

ELECTIVE COURSE – I

(A) INSURANCE MANAGEMENT

Objective: To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

UNIT I

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India

UNIT II

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

UNIT III

Fire Insurance – Nature – Fire Insurance Contract – Kinds of Policies - Policy Conditions - Payment of Claims – Reinsurance - Double Insurance.

UNIT IV

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT V

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance - Cattle Insurance – Crop Insurance - Medi-Claim – Overseas Medi - Claim Policy - Rural Insurance in India. Insurance Regulatory and Development Authority Act, 1972 - IRDA Regulations 2000.

Text and Reference Books :(Latest revised edition only)

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice-Prentice Hall , New York.
3. M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi
4. Mark S. Dorfman-Introduction to Risk Management and Insurance-Prentice Hall, New York.
5. IRDA 1999.

ELECTIVE COURSE – I

(B) RETAIL MANAGEMENT

Objective : To gain an in-depth knowledge about Retail Management.

UNIT I

Retailing - Definition – Concept - Characteristics – Traditional and non-Traditional retailing – Applications of information technology in retail management - E – Retailing

UNIT II

Global trend in retailing – Indian retail industry –Drivers to the growth of retail – Macro and micro environmental influences – Creativity in retailing - Emerging trends and challenges - FDI in retailing - Rural retailing.

UNIT III

Retail formats - types –Choice of location –Store layout and designs – Positioning of retail shops – Retail store image – Retail service quality Management - Retail Administration: Store Management, HRM, Information systems.

UNIT IV

Merchandise management – Service retailing Vs. Product retailing – Retail branding - Pricing for retail – Promotion – Supply chain and logistics - handling returns – Retail marketing strategies - Retail Communications - Mall Management

UNIT V

Shopping process –Influences of shoppers’ attitude, perception, personality and life style in retail shopping behaviour – Handling complaints – Delivering value to retail shoppers - CRM in retailing – Retail research

Text and Reference Books :(Latest revised edition only)

1. Barry Berman, Joel.R.Evans, “Retail Management – A Strategic Approach,” Prentice Hall, New York.
2. James R. Ogden, Denise J. Ogden, “Integrated Retail Management,” Biztantra Publisher, New Delhi.
3. Swapana Pradhan ,” Retailing Management, Text & Cases,” Tata McGraw Hill Publications, New Delhi.
4. ”Retail Management - A Strategic Approach “,Barry Berman and Joel.R.Evans, Prentice Hall of India.
5. Integrated Retail Management” - James R. Ogden and Denise J. Ogden –Biztantra Publisher, New Delhi.

CORE COURSE - V
ADVANCED FINANCIAL MANAGEMENT

Objective : To enable the students understand concepts and application of financial management tools.

UNIT I

Financial Management: Meaning, nature and scope of finance; financial goal – Profit Vs Wealth Maximisation; Finance functions – investment, financing and dividend decisions.

UNIT II

Fundamental valuation concepts: - Time value of money – Compound value, Present value; Risk and Return – concept, Risk in a portfolio context, Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference shares, Equity valuation – Dividend valuation approach, Earnings capitalisation approach and Ratio approach.

UNIT III

Cost of capital: Meaning and Significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted). Financial Leverage: Meaning, Measurement of leverages; Effect of Operating and Financial Leverage on Profit; Analysing alternate financial plans; combined financial and operating leverages.

UNIT IV

Planning the Capital Structure – Factors influencing capital structure; EBIT-EPS Analysis, Return on Investment Analysis, Cash flow analysis, capital structure policies – Theories. Dividend policy -Factors determining dividend pay-out, Forms of dividend; stability in dividend policy; corporate dividend behaviour

UNIT V

Management of working capital:- Meaning, Significance and Types of working capital; calculating operating cycle period and estimation of working capital requirements; sources of working capital; Management of cash, receivables and inventory.

Note: Theory : 25 Marks : Problems: 50 Marks

Text and Reference Books (Latest revised edition only)

1. I.M.Pandey. Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
3. M.Y.Khan&P.K.Jain, Financial Management, Text and Problems. Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Publishing House, Mumbai.
5. S.N.Maheswari, “Financial Management principles and practice,” Sultan Chand & Sons, New Delhi.
6. James C. Van Horne & John M. Wachowicz, Jr. Fundamentals of Financial Management- PHI Learning Private Limited, New Delhi.
7. Srinivasan, Financial Management, Vijay Nicole, Chennai

CORE COURSE VI
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objective : To acquaint the students with the Statistical tools and techniques for managerial decisions.

UNIT I:

Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple – Partial and Multiple – Regression Analysis – Time Series.

UNIT II:

Probability – Problems applying Addition and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

UNIT III:

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

UNIT IV:

Linear Programming – Graphical Method – Simplex Method – Transportation Problems – Initial Basic Feasible Solution - Modi Method – Assignment Problems.

UNIT V:

Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton's Method – Lagrange's Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.

Note: Theory 25 Marks : Problems 50 Marks

****EQUAL IMPORTANCE TO BE GIVEN TO ALL UNITS***

Text and Reference Books (Latest revised edition only)

1. S.P. Gupta, Statistical Methods - Sultan Chand & Sons, New Delhi – 600 002.
2. S. Gurusamy, Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. D. Joseph Anbarasu, Business Statistics –Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. C.R.Kothari, Quantitative Techniques –Vikas Publishing House, New Delhi.
5. Levin, Richard I. and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
6. Hooda, R.P: Statistics for Business and Economics, Macmillan 3rd edition, New Delhi.
7. Hein, L.W: Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

**CORE COURSE VII
HUMAN RESOURCE MANAGEMENT**

Objective : To impart knowledge on the concepts and principles of HRM followed in different types of organization.

UNIT I

Human Resource Management- Meaning – Nature and Scope, Objectives - Functions - Distinction between HRM and Personnel Management. Personnel Policies: Procedure and Programmes. Organization of HRM Department– Needs - Recent Trends in HRM Practices – Personnel Audit- Human Resource Information System- need and benefits.

UNIT II

Man Power Planning – Characteristics: Need, Process - Job Analysis- Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment- Job Enlargement – Re-Engineering - Recruitment – Sources - Selection- Selection Procedure, - Interviews – Placement - Induction

UNIT III

Training – Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes- Methods.- Promotion – Types, Merits- Demotions; Carrier Planning - Transfers

UNIT IV

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Quality of Work Life – Issues in Quality of Work Life- Measuring QWL – Workers Participation in Management.

UNIT V

Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre-requisites – Benefits.

Text and Reference Books (Latest revised edition only)

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi
2. Dr.Ashwathappa, Human Resource Management ,McGraw Hill Education (India) Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
4. L.M. Prasad ,Human Resources Management, Jain Book Agency, New Delhi.
5. DaleYoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
6. S.S. Khanka, Human Resource Management ,S.Chand& Sons, New Delhi.
7. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
8. H.John Bernardin&JoyeeE.A.Russel, Human Resource Management - An experiential approach, 4th Edition, McGraw-Hill International Edition., 2007
9. David A. DeCenzo& Stephen P.Robbins, Personnel/Human Resource Management, Thirddedition, PHI/Pearson.
10. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, NewDelhi.

CORE COURSE VIII

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Internal Assessment: Theory – 15 Marks; Practical – 10 Marks

University Examinations : Theory- 45 Marks ; Practical - 30 Marks.

Examination Duration : Theory 2 Hours ; Practical 2 Hours

Objective : To enable the students to acquire knowledge in computers, Information Technology and to develop skills in Computerized Accounting System both theory and in practical.

(Theory & Practical)

(Theory 45 Marks)

UNIT I

Introduction to Computers – Classification of Computers – Generations of Computer – Memory Units – Auxiliary Storage Devices – Input and Output Devices – Computer Software – Operating System – Programming Languages.

UNIT II

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting - Procedure for Creating a new company – Groups Creation - Ledger Creation.

UNIT III

Vouchers creations – Payment voucher – Receipts voucher – Sales voucher – Purchase voucher – Journal voucher – Contra voucher.

(PRACTICAL – 30 Marks)

UNIT IV

Creation of a new company – Groups Creation – Multiple Groups and Single Groups - Creation of ledgers – Multiple Ledgers and Single Ledgers.

UNIT V

Vouchers creations – Voucher entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Journal voucher and Contra vouchers.

Text and Reference Books (Latest revised edition only)

1. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
2. Alexis Leon and Mathews Leon by Fundamentals of Information Technology.Vikas Publishing Company, New Delhi
3. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

ELECTIVE COURSE - II

(A) – ORGANISATIONAL BEHAVIOUR

Objectives : To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

UNIT I

Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

UNIT II

Perception: Process – Factors influencing perception - Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors influencing Attitude.

UNIT III

Personality: Theories of Personality – Determinants – Types - Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress.

UNIT IV

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

UNIT V

Organisation change – Process – Causes of resistance to change and Overcoming resistance to change –Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.

Text and Reference Books

1. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
2. K. Aswathappa – Essentials of Organisational Behaviour, **McGraw Hill, Delhi.**
3. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
4. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,
5. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition.
6. Stephen P. Robbins, Organizational Behaviour, 9th Edition, Pearson Education, New Delhi,
7. P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
8. P.C. Tripathi, Personnel Management and Industrial Relations ,Sultan Chand & Sons.
9. B.S.Bhatia and G.S.Batra Human Resource Management — Deep & Deep Publications.

ELECTIVE COURSE – II
(B) ADVANCED MANAGERIAL COMMUNICATION

Objective : To impart knowledge on the theory of communication and to educate the communication techniques used in business organisations.

UNIT I

Managerial Communication - Concept – Evolution and Growth - Functions – Principles - Objectives – Communication as Management Tool, Process - Social Process. Exploring the Nature of Human Communication Process - Oral Communication - Written Communication - Filtering and Distortion of Message - Perception of Interpersonal Communication.

UNIT II

Communication Process - Self Confidence - Essentials for Effective Communication - Barriers – Measures to Overcome Barriers - Group Communication, Net Work- Wheel Pattern - Y-Pattern- Chain Pattern- Cycle Pattern and Free Flow pattern.

UNIT III

Non Verbal Communication - Kinesics, Para-language, Proxemics, Signals. Listening- Importance, Process- Types - Barriers to Effective Listening- Steps in Better Listening.

UNIT IV

Business Correspondence – Importance - Functions - Characteristics - Structure of Business Letters - Common Errors in Letter Writing - Types of Business Letters.

UNIT V

Group Communication – Group and Team Interactions - Team Briefing – Introduction – Process –Sample - Benefits- Format-Pre-requisites for Successful Briefing - Internal Communication – Memos / Circulars / Notes. Company Meetings – Agenda - Minutes.

Text and Reference Books :(Latest revised edition only)

1. C.S. Raydu, Media & Communication Management, Himalaya Publishing House, Mumbai.
2. Wofford, E. Gerloff, Organizational Communication,
3. Berlo, David , Process Of Communication,
4. Iillico, T. Michael, Managerial Communication,
5. Sunder &Kamaraj, Business Communication.
6. Ramachandran K.K Business Communication.

CORE COURSE – IX

TOTAL QUALITY MANAGEMENT

Objective : To make the students understand the recent concepts of total quality management and their importance in both manufacturing and service organisation.

UNIT I

Introduction to Quality Control - Quality and Cost Considerations - Statistics and its Applications in Quality Control

UNIT II

Sampling Inspection in Engineering Manufacture - Statistical Quality Control by the Use of Control Charts - Methods of Inspection and Quality Appraisal - Reliability Engineering – Value Engineering and Value Analysis

UNIT III

Theory of Sampling Inspection - Standard Tolerance - ABC Analysis - Defect Diagnosis and Prevention

UNIT IV

Quality Improvement: Recent Technique for Quality Improvement - Zero Defect – Quality Motivation Techniques - Quality Management System and Total Quality Control

UNIT V

Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control

Note : Only Theory

Book References

1. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London
2. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications
3. Hakes, Chris (editor), “Total Quality Management: The Key to Business Success”, NY: Chapman and Hall
4. Fox, Roy, “Making Quality Happen. Six Steps to Total Quality Management”, McGraw-Hill
4. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints Pvt Ltd., Chennai
5. Jain, “Quality Control And Total Quality Management”, Tata McGraw Hill
6. Lal H, “Total Quality Management: A Practical Approach”, New Age International Private Ltd
7. Rao, Ashok, “Total Quality Management: A Cross Functional Perspective”, Wiley & Sons

CORE COURSE – X

ADVANCED CORPORATE ACCOUNTING

Objective : To enable the students to understand the detailed concepts of corporate accounting methods from different types of companies.

UNIT I

Valuation of Goodwill and Shares – Liquidation - Inflation Accounting.

UNIT II

Amalgamation by merger and Amalgamation by purchases - External Reconstruction of Companies and alteration of Share Capital .

UNIT III

Holding Company Accounts (including intercompany holdings) - Bank Accounts New format – NPA – Classification of investments.

UNIT IV

Insurance Company Accounts(new format) – Double Account System.

UNIT V

Human Resource Accounting – Definition, Objectives, and Valuation Methods – Advantages – Accounting Standards, with reference to depreciation, inventory valuation. (Theory only) - Inflation Accounting - (Theory only).

Note: Theory 25 Marks : Problems 50 Marks

BOOKS FOR REFERENCE:

1. M.C.Shukla, T.S.Grewall & S.C.Gupta – Advanced Accountancy - II
2. S.P.Jain and K.L. Narang – Advanced Accountancy
3. Dr R Palaniappan & Dr N Hariharan, Corporate Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai
4. R.L.Gupta and M.L.Radhaswamy – Advanced Accountancy
5. Mukherjee and Hanif – Modern Accountancy – II
6. Reddy & Murthy – Advanced Accounts

CORE COURSE – XI

RESEARCH METHODOLOGY (Theory only)

Objective : To make the students understand the research process and the methods of presenting report.

UNIT I

Research in Management: An Introduction – Definition, meaning and nature – Scope and objects of Research. Types of Research : Experimental Research – Survey Research – Case Study methods – Ex Post Facto Research.

UNIT II

Research Design – Defining Research Problem and Formulation of Hypothesis – Experimental Designs.

UNIT III

Research Process – Steps in the process of Research, Data Collection and Measurement: Sources of Secondary data – Methods of Primary data collection – Questionnaire construction – Attitude measurement and Scales – Sampling and Sampling Designs – Philosophy and Pre-testing.

UNIT IV

Data presentation and Analysis – Data Processing – Methods of Statistical analysis and interpretation of Data – Testing of Hypothesis and theory of inference.

UNIT V

Report writing and presentation –steps in Report writing - types of reports – Substance of Reports – Formats of Reports – Presentation of a Report - **Documentation - Foot Note - Bibliography.**

BOOKS FOR REFERENCE:

1. V.P.Michael : Research Methodology in Management, Kitib Mohan Publications, Alahabad.
2. C.R.Kothari : Research Methodology, Wiley Eastern Ltd, New Delhi
3. P.Saravanel, Research Methodology, Kitab Mahal, Allahabad.
4. O.R. Krishnaswami : Methodology of Research in Social Science
5. D.Amarchend : Research Methods in Commerce.
6. R. Prabhu & T Raju – Research Methods in Management – Vijay Nicole Imprints Pvt. Ltd., Chennai

CORE COURSE – XII
STRATEGIC MANAGEMENT

Objective : To make an understanding the concepts and application of strategic management techniques

UNIT I

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making.

UNIT II

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March's Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

UNIT III

Strategy Formulation – Business Strategy – Corporate Strategy – Diversion Strategy –Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

UNIT IV

Strategy Implementation – Organization for action – Staffing – **Strategic leadership** – MBO –Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestments Strategies – Management Burnout.

UNIT V

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

BOOKS FOR REFERENCE :

1. Strategic Management – Strategy Formulation and Implementation – John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110 051).
2. Strategic Management – Awareness and change – John L.Thompson (Cheapman & Hall 32 Second Main Road CIT East, Chennai – 35).
3. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).
4. Strategic Management – Gregory G.Dess and Alex Miller.
5. Strategic Management – An Integrated Approach – W.L.Charles and John Gareth,
6. International & Strategic Management – R.N.Srivastava.
7. 7.Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.

ELECTIVE COURSE – III

(A)EXPORT MARKETING

Objective : To create awareness on the concepts of export and export marketing procedures

UNIT I

Export Marketing - Introduction - Meaning – objectives – scope – Need and importance of export trade – Distinction between internal trade and international trade – Problems faced by exporters.

UNIT II

Features and Functions of export marketing – Sources of market information – Product planning – Quality control – Export pricing – Export marketing channels – Strategy formulation.

UNIT III

Steps involved in export – Confirmation of order – Production of goods – Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO Certificate.

UNIT IV

Export Policy and Promotion: EXIM Policy – Regulation of export trade - Organisations for promoting export – incentives and assistance – Export Houses – Trading Houses.

UNIT V

Institutions engaged in financing export – ECGC – EXIM Bank – Organisations promoting export – Commodity Board – EPC – STC – MMTC.

BOOKS FOR REFERENCE :

1. Export Marketing – Balagopal, T.A.S., Himalaya Publishing House.
2. Export Marketing – Rathor, B.S., and Rathor, J.S.,HPH.
3. International Trade and Export Management – Francis Cherunilam.

ELECTIVE COURSE – III

(B) BRAND MANAGEMENT

Objective : To create an awareness on the concepts and valuation of brand image

UNIT I

Brand- concept – Evolution, perspectives, anatomy, types of brand names, brand name associations, Brands Vs Products, Advantages of Brands to consumers & firms. Brand elements: Components & choosing brand elements, Branding challenges & opportunities.

UNIT II

Brand positioning – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference – Buying decision perspectives on consumer behaviour, Building a strong brand – Method & implications.

UNIT III

Brand Image, image dimensions, brand associations & image, Brand identity – perspectives, levels, and prisms. Managing Brand image – stages – functional, symbolic & experiential brands. Brand Equity – Sources of Equity. Brand Equity models, Brand audits. Brand Loyalty & cult brands.

UNIT IV

Leveraging Brands – Brand extensions, extendibility, merits & demerits, Line extensions, line trap – Co-branding & Licensing Brands. Reinforcing and Revitalisation of Brands – need, methods, Brand Architecture – product, line, range, umbrella & source endorsed brands. Brand Portfolio Management.

UNIT V

Brand valuation – Methods of valuation, implications for buying & selling brands. Applications – Branding industrial products, services and Retailers – Building Brands online. Indianisation of Foreign brands & taking Indian brands global – Issues & Challenges.

Reference:

1. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi.
2. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
3. Harsh Varma, Brand Management, Excell Books, New Delhi.
4. Majumdar, Product Management in India, PHI.
5. Sengupta, Brand Positioning, Tata McGraw Hill.
6. Rameshkumar, Managing Indian Brands, Vikas.
7. Chandrasekar, Product Management, Himalaya.
8. A Anandan & Prasanna Mohan Raj – Brand Management – Vijay Nicole Imprints Pvt. Ltd., Chennai

CORE COURSE – XIII
INVESTMENT MANAGEMENT

Objective: To make the student to understand the investment opportunities and portfolio management

UNIT I

Investment Management - Nature and scope - Objectives – Process – Investment Media Security and Non-security forms of Investment - gilt edged securities – Sources of Investment information.

UNIT II

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

UNIT III

Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory - Efficient Market Hypothesis.

UNIT IV

Portfolio Analysis – Traditional and Modern approach – Rationale of Diversification of Investments – Markovitz theory – Sharpe Index Model - Capital Asset Pricing Model.

UNIT V

Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds.

Note: Theory only

BOOKS FOR REFERENCE:

1. Punithavathy Pandian : Security Analysis and Portfolio Management (Vikas Publishing House)
2. Dr S Gurusamy –Security Analysis & Portfolio Management –Vijay Nicole Imprints Pvt Ltd, Chennai.
3. Gupta L.C. : Return of Equities – The Indian Experience (New Delhi OXFORD).
4. Bhalla V.K. : Investment Management and Portfolio Management (S.Chand & Co. Delhi).
5. Fisher & Jordon : Security Analysis and Portfolio Management.
6. Preeti Singh : Security Analysis (Himalaya Publishing House).
7. Avadhani V.A. : Investment and Securities Markets in India.
8. SEBI : Guidelines 1992.
9. Jack dark Francis Investment : Analysis and Management (McGraw Hill 1990).
10. Gara.K.L : Stock Exchanges in India.

CORE COURSE – XIV
ADVANCED COST & MANAGEMENT ACCOUNTING

Objective: To create knowledge on various aspects of the braches of cost and management accounting techniques.

UNIT I

Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing – classification and coding of costs – inventory control – stock levels – inventory systems – methods of pricing material issues.

UNIT II

Labour costs – Direct and indirect – importance –Remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads – overhead cost control

UNIT III

Process costing – normal and abnormal loss and gains – equivalent production – joint product and by product – contract costing.

UNIT IV

Management Accounting – Nature & Scope – Tools and Techniques – Ratio analysis – marginal costing– cost-volume profit analysis – Break-even analysis – utility and limitations of cost volume profit analysis – Financial and profit planning – objectives.

UNIT V

Budget administration – types of budget – advantages – budgeting and budgetary control – Standard Costing, Material, Labour and Overhead variances.

Note: Theory 30 Marks : Problems 45 Marks

BOOKS FOR REFERENCE :

1. S.P Jin and Narang, Cost account and management accounting, Kalyani publications
2. M. N. Arora, “Cost and Management Accounting”, 8th Edition, Vikas Publishing House (P) Ltd.
3. Hilton, Maher and Selto, “Cost Management”, 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.
4. B.M. Lall Nigam and I.C. Jain, “Cost Accounting”, Prentice-Hall of India (P) Ltd.
5. Dr A Murthy & Dr S Gurusamy – Cost & Management Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai

ELECTIVE COURSE - IV

(A) E – COMMERCE

Objective: To educate the importance and usage electronic knowledge in the field of commerce.

UNIT I

Introduction to E-Commerce – Electronic Commerce Framework – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the Iway – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - National Research and Educational Network.

UNIT II

Electronic Commerce and World Wide Web: Architectural Framework for E- – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer’s Perspective – Merchant’s Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Cards and EPS – Credit Cards and EPS.

UNIT III

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management .

UNIT IV

Marketing on the Internet: Advertising on the Internet – Chatting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT V

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Mobile Computing - Frame Work – Wireless Delivery Technology – Cellular - Data Communication Protocols.

Books for Reference:

1. Frontiers of Electronic Commerce - Ravi Kalakota, Andrew Winston
2. E-Commerce- A Managerial perspective - P.T.Joseph
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart
4. E-Commerce The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag
5. E Business Road Map for Success - Dr.Ravi Kalakota, Marcia Robinson
6. E-Commerce - Srinivasa Vallabhan .S.V, Vijay Nicole Imprints pvt. Ltd., Chennai

ELECTIVE COURSE - IV

(B) CUSTOMER RELATIONSHIP MANAGEMENT

Objective : To facilitates the students to understand the process of CRM, implementation of CRM strategies and customisation of services

UNIT I

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

UNIT II

CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features.

UNIT III

CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet.

UNIT IV

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects

UNIT V

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

Reference Books:

1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
2. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
3. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
4. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill

ELECTIVE COURSE - V

(A) PROJECT MANAGEMENT

Objective : To impart knowledge on the formation of projects to implementation of projects

UNIT I

Project – Meaning – Nature – Types of project and project life cycle – Project management – Nature and scope of project management– Project management as a profession – Role of project manager.

UNIT II

Project Identification and Formation: Project environment – Identification of investment opportunities – Projects screening – Feasibility study – Project selection – Project formulation – Stages in project formulation – Project report preparation – Planning Commission’s guidelines for project formulation.

UNIT III

Project Appraisal: Objectives, essentials of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Socio – economic appraisal – Management appraisal.

UNIT IV

Project Planning and Scheduling : Objectives – Process or Planning Components or good planning – Project designing and project scheduling and time estimation – Scheduling to match availability of man power and release of funds – Cost and time.

UNIT V

Project Execution and Administration – Project contracting: Contract pricing, types – Project organisation: Forms of organisation – Project direction – Project communication – Project co ordination – Factors influencing effective project management – project time monitoring and cost monitoring – Project over runs. Project Control : Control techniques – PERT, CPM–Project audit.

Recommended Text book

1. For Unit II and IV Total project T Management The Indian context by PK. Joy – Mac millan India Ltd.,
2. For UNIT I and V Project Management – by R. Panneerselvam and P. Senthil kumar PHI learning India PVT Ltd.,
3. Project Management By Bhavesh .M Patel, Vikas Publishing Hous PVT Ltd.,
4. Project Management By S. Choudhury Tata Mcgraw Hill Co.
5. Project Management India Edition By CIDO I Clements, Cengage learning.

ELECTIVE COURSE - V

(B) INDIRECT TAXES

Objective : To teach the various indirect taxes and make the students to understand the computation of taxable income for corporate and indirect tax in manufacturing and service organisations

UNIT I

Taxation – Significance - Basic Principles – Concept of Taxable capacity and functional finance approach – progress and horizontal equity. Tax potential and tax effort – Tax burden in India and its comparison with other countries – Determinants of Tax structure – Direct and Indirect taxes – Elasticity and buoyancy of a tax structure – Nature of Indirect taxes and advantages and limitations.

UNIT II

Central Excise – Excisable goods – clearance of excisable goods – Physical Control – compounded levy scheme – Self removal procedure – Gate passed and personal ledger accounts – Exemption from excise duty – Set off – Duty drawback claims – provisions of assessment and recovery of duties – VAT – and MODVAT – Systems.

UNIT III

Customs duty – Restriction on import and export under the customs Act – Basic, Ancillary and additional duties –Provisions for valuation and clearance of goods imported and exported – Duty drawback schemes.

UNIT IV

Central Sales Tax Provisions – inter –State and Intra – state sales – Sales in the course of import and export – provisions regarding assessment. Revision and rectification – Exemptions – Recovery and refund provisions.

UNIT V

The Tamil Nadu General Sales Tax – VAT - Definition of business – Dealer – Casual trader – goods – sale – Total Turnover – Taxable Turnover – Registration of dealer –VAT - Surcharge on VAT - Assessment – Organizational set up in Tamil Nadu.

BOOKS FOR REFERENCE:

1. Dinaker Pagere, Business Taxation, Sultan Chand & sons, New Delhi.
2. Varadharajan & Krishnamoorthy, Law of Sales Tax in Madras.
3. Prohit, M.C. Sales Taxation in India.
4. Sukumar Battacharya, Tax Law and Practice.
5. M.S.Lably & S.Markandaya, Tax Custome Act, 1962.
6. Dr.N.P.Srinivasan, Business Taxation
7. Hand Book on Excise Duty and Customs duty.
8. Taxmens Publication, Indirect Tax Laws.

PROJECT

PROJECT (DISSERTATION AND VIVA-VOCE)

OBJECTIVE :

To facilitate the students to understand the Business enterprises systematically and present the research report as per the acceptable format.

The project topics are to be finalised to the students at the end of the second semester with a time schedule to carryout various stages of work. During the semester vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertation as per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (ie. 80 marks for Dissertation work and 20 marks for Viva-Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 40 marks and viva voce examination is 10 marks.
